

## ***Taxation statistics 2009–10***

### **Table 4: Personal tax**

#### **Selected items, by fine industry, 2009–10 income year<sup>1</sup>**

#### **Part C: Deduction and tax loss items**

##### **Notes:**

- \* The symbol 'n.a.' used in this publication means not applicable or not available.
- \* Totals may not equal the sum of components due to rounding.
  
- \* In order to meet privacy regulations, the following measures have been applied.
  - (a) Number indicators shown may have been rounded to the nearest multiple of 5.
  - (b) Statistics for some items may not be included in some tables.
  
- \* The industry groups are classified based on the Australian and New Zealand Standard Industrial Classification (ANZSIC) 2006 codes on the Australian Business Register.
  
- 1 The statistics for the 2009–10 income year were sourced from 2010 individual income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of personal tax statistics' section in the 'Personal tax' chapter of Taxation statistics 2009–10.
- 2 Refers to personal (or individual) taxpayers with net tax payable equal to \$0.
- 3 Refers to personal (or individual) taxpayers with net tax payable greater than \$0.
- 4 Refers to individual taxpayers who reported income from salary, wages and allowances and did not report an industry in the business and professional items section of the 2010 individual income tax return.
- 5 This category refers to personal taxpayers who did not report income from salary, wages and allowances and did not report an industry in the business and professional items section of the 2010 individual income tax return.
- 6 Includes cigarette and tobacco product manufacturing.
- 7 Includes individuals who did not state a listed industry.

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Non-taxable individuals <sup>2</sup>	Taxable individuals <sup>3</sup>	Total individuals	Work related car expenses	
	no.	no.	no.	no.	\$
<b>Salary &amp; wage earners<sup>4</sup></b>	<b>1,180,795</b>	<b>5,214,760</b>	<b>6,395,560</b>	<b>1,764,810</b>	<b>3,938,827,342</b>
<b>Other individuals<sup>5</sup></b>	<b>814,740</b>	<b>216,875</b>	<b>1,031,615</b>	<b>1,450</b>	<b>3,899,182</b>
<b>Agriculture, forestry &amp; fishing</b>					
Nursery and floriculture production	755	1,420	2,175	345	882,491
Mushroom and vegetable growing	1,415	2,675	4,085	505	1,409,118
Fruit and tree nut growing	3,930	12,750	16,675	3,365	13,046,606
Sheep, beef cattle and grain farming	25,435	37,830	63,265	7,335	22,511,387
Other crop growing	1,370	3,250	4,620	565	1,849,296
Dairy cattle farming	2,070	3,240	5,315	670	2,177,226
Poultry farming	250	560	810	130	349,911
Deer farming	40	95	140	20	63,178
Other livestock farming	2,570	4,375	6,940	1,165	3,546,745
Aquaculture	330	895	1,225	245	758,185
Forestry and logging	2,910	20,725	23,640	6,360	28,613,413
Fishing	1,950	6,890	8,840	1,855	5,153,459
Hunting and trapping	440	1,630	2,070	485	1,418,823
Forestry support services	490	2,830	3,325	855	3,777,355
Agriculture and fishing support services	5,395	13,050	18,450	4,160	12,947,320
<b>Total Agriculture, forestry &amp; fishing</b>	<b>49,350</b>	<b>112,225</b>	<b>161,575</b>	<b>28,065</b>	<b>98,504,513</b>
<b>Mining</b>					
Coal mining	15	150	165	45	151,564
Oil and gas extraction	55	280	335	75	198,129
Metal ore mining	115	480	590	115	330,598
Construction material mining	140	540	680	135	424,496
Other non-metallic mineral mining and quarrying	265	585	855	140	416,069
Exploration	135	805	945	185	520,856
Other mining support services	200	1,625	1,825	450	1,385,653
<b>Total mining</b>	<b>930</b>	<b>4,465</b>	<b>5,395</b>	<b>1,140</b>	<b>3,427,365</b>
<b>Manufacturing</b>					
Meat and meat product manufacturing	210	755	965	175	483,681
Seafood processing	60	180	245	45	109,257
Dairy product manufacturing	40	85	125	20	63,197
Fruit and vegetable processing	145	250	395	80	213,099
Oil and fat manufacturing	45	150	190	40	109,457
Grain mill and cereal product manufacturing	40	65	100	15	36,666
Bakery product manufacturing	1,105	2,305	3,410	540	1,165,662
Sugar and confectionery manufacturing	120	205	320	50	88,209

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Work related travel expenses		Work related uniform/clothing expenses		Work related self-education expenses	
	no.	\$	no.	\$	no.	\$
<b>Salary &amp; wage earners<sup>4</sup></b>	<b>625,440</b>	<b>907,216,065</b>	<b>3,957,730</b>	<b>1,016,532,436</b>	<b>462,975</b>	<b>722,164,921</b>
<b>Other individuals<sup>5</sup></b>	<b>630</b>	<b>850,860</b>	<b>2,550</b>	<b>632,203</b>	<b>995</b>	<b>1,193,889</b>
<b>Agriculture, forestry &amp; fishing</b>						
Nursery and floriculture production	125	319,335	750	195,100	50	72,430
Mushroom and vegetable growing	165	446,968	1,365	350,017	75	99,968
Fruit and tree nut growing	1,330	3,511,549	5,220	1,221,457	305	569,523
Sheep, beef cattle and grain farming	2,970	9,777,400	20,370	4,999,097	865	1,520,453
Other crop growing	210	535,266	1,375	321,673	55	100,646
Dairy cattle farming	205	619,371	1,455	404,442	80	108,572
Poultry farming	40	68,611	320	92,522	20	35,711
Deer farming	5	8,618	40	10,665	0	0
Other livestock farming	440	1,138,115	2,615	670,220	135	224,440
Aquaculture	100	158,870	525	133,652	45	73,295
Forestry and logging	2,670	6,327,614	8,545	2,007,050	615	1,529,312
Fishing	845	2,327,334	4,940	1,568,646	385	792,021
Hunting and trapping	210	712,169	1,310	376,251	45	62,395
Forestry support services	360	911,064	1,365	327,489	125	221,213
Agriculture and fishing support services	1,520	4,931,807	9,790	2,904,544	515	844,823
<b>Total Agriculture, forestry &amp; fishing</b>	<b>11,195</b>	<b>31,794,091</b>	<b>59,995</b>	<b>15,582,825</b>	<b>3,325</b>	<b>6,254,802</b>
<b>Mining</b>						
Coal mining	25	61,074	125	38,315	5	6,910
Oil and gas extraction	30	123,160	165	43,476	5	7,007
Metal ore mining	55	178,608	320	87,254	15	38,035
Construction material mining	65	292,557	340	90,618	10	16,266
Other non-metallic mineral mining and quarrying	55	138,454	345	88,065	5	2,980
Exploration	95	193,799	515	134,992	25	59,991
Other mining support services	225	822,185	1,130	304,445	70	179,405
<b>Total mining</b>	<b>555</b>	<b>1,809,837</b>	<b>2,935</b>	<b>787,165</b>	<b>145</b>	<b>310,594</b>
<b>Manufacturing</b>						
Meat and meat product manufacturing	45	174,060	490	153,268	20	25,633
Seafood processing	20	51,059	130	38,126	10	12,187
Dairy product manufacturing	5	9,718	45	11,840	5	13,973
Fruit and vegetable processing	40	71,506	150	42,836	10	10,362
Oil and fat manufacturing	20	52,098	85	23,899	10	10,952
Grain mill and cereal product manufacturing	5	5,134	35	9,027	5	1,984
Bakery product manufacturing	140	131,950	1,235	305,648	110	147,796
Sugar and confectionery manufacturing	15	9,108	120	25,127	10	23,878

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Other work related expenses		Total work related expenses		Low value pool deduction	
	no.	\$	no.	\$	no.	\$
<b>Salary &amp; wage earners<sup>4</sup></b>	<b>4,025,205</b>	<b>3,483,253,308</b>	<b>5,344,495</b>	<b>10,067,994,072</b>	<b>134,090</b>	<b>50,688,964</b>
<b>Other individuals<sup>5</sup></b>	<b>7,370</b>	<b>5,106,103</b>	<b>10,000</b>	<b>11,682,237</b>	<b>9,540</b>	<b>4,176,906</b>
<b>Agriculture, forestry &amp; fishing</b>						
Nursery and floriculture production	745	771,102	1,010	2,240,458	65	26,377
Mushroom and vegetable growing	1,145	1,015,740	1,655	3,321,811	85	63,046
Fruit and tree nut growing	7,485	10,728,797	9,265	29,077,932	675	401,306
Sheep, beef cattle and grain farming	18,275	21,836,719	25,800	60,645,056	1,445	598,464
Other crop growing	1,360	1,579,566	1,895	4,386,447	145	61,228
Dairy cattle farming	1,240	1,605,459	1,795	4,915,070	85	26,396
Poultry farming	295	271,336	385	818,091	20	14,357
Deer farming	45	71,639	60	154,100	5	646
Other livestock farming	2,600	3,126,378	3,485	8,705,898	180	88,445
Aquaculture	495	523,676	665	1,647,678	30	10,420
Forestry and logging	13,575	20,614,243	16,040	59,091,632	1,285	788,377
Fishing	4,035	4,854,245	5,505	14,695,705	200	96,859
Hunting and trapping	1,000	1,187,405	1,410	3,757,043	85	33,449
Forestry support services	1,855	2,549,070	2,265	7,786,191	150	72,873
Agriculture and fishing support services	7,745	10,148,121	11,045	31,776,615	505	188,574
<b>Total Agriculture, forestry &amp; fishing</b>	<b>61,895</b>	<b>80,883,496</b>	<b>82,270</b>	<b>233,019,727</b>	<b>4,955</b>	<b>2,470,817</b>
<b>Mining</b>						
Coal mining	110	144,700	135	402,563	10	3,298
Oil and gas extraction	180	252,886	215	624,658	15	9,500
Metal ore mining	270	350,081	380	984,576	30	9,126
Construction material mining	310	391,460	395	1,215,397	25	11,245
Other non-metallic mineral mining and quarrying	335	392,538	445	1,038,106	30	13,397
Exploration	505	722,202	655	1,631,840	75	41,399
Other mining support services	1,115	1,529,525	1,380	4,221,213	100	52,986
<b>Total mining</b>	<b>2,825</b>	<b>3,783,392</b>	<b>3,615</b>	<b>10,118,353</b>	<b>280</b>	<b>140,951</b>
<b>Manufacturing</b>						
Meat and meat product manufacturing	405	337,710	555	1,174,352	10	5,365
Seafood processing	115	117,351	155	327,980	5	2,976
Dairy product manufacturing	40	36,715	65	135,443	5	242
Fruit and vegetable processing	160	161,671	210	499,474	15	4,785
Oil and fat manufacturing	100	148,931	120	345,337	10	7,652
Grain mill and cereal product manufacturing	30	36,150	45	88,961	5	374
Bakery product manufacturing	1,160	880,668	1,660	2,631,724	35	15,334
Sugar and confectionery manufacturing	115	92,811	170	239,133	5	1,136

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Interest deductions		Dividend deductions		Gifts or donations	
	no.	\$	no.	\$	no.	\$
<b>Salary &amp; wage earners<sup>4</sup></b>	<b>213,105</b>	<b>358,750,267</b>	<b>93,880</b>	<b>401,860,951</b>	<b>2,551,590</b>	<b>712,120,694</b>
<b>Other individuals<sup>5</sup></b>	<b>51,895</b>	<b>73,124,526</b>	<b>33,930</b>	<b>88,987,500</b>	<b>198,685</b>	<b>127,958,353</b>
<b>Agriculture, forestry &amp; fishing</b>						
Nursery and floriculture production	125	381,728	90	630,464	640	799,082
Mushroom and vegetable growing	140	416,961	60	964,268	685	401,367
Fruit and tree nut growing	1,865	24,551,948	1,620	18,384,513	6,740	9,137,360
Sheep, beef cattle and grain farming	3,235	27,606,906	2,700	20,951,598	15,495	34,605,371
Other crop growing	280	3,540,371	230	1,997,294	1,355	856,375
Dairy cattle farming	220	1,351,274	150	1,141,335	1,045	745,834
Poultry farming	50	192,158	20	79,842	215	78,255
Deer farming	10	17,958	5	74,368	45	63,202
Other livestock farming	345	3,517,270	260	3,749,719	1,870	4,641,803
Aquaculture	70	423,603	45	244,976	320	233,721
Forestry and logging	3,375	40,034,807	2,835	38,799,155	11,695	13,235,474
Fishing	200	735,419	75	426,606	1,905	426,457
Hunting and trapping	40	58,502	15	99,235	465	85,928
Forestry support services	350	3,755,573	395	4,322,830	1,395	1,699,185
Agriculture and fishing support services	490	1,643,903	305	1,283,890	3,820	1,105,197
<b>Total Agriculture, forestry &amp; fishing</b>	<b>10,800</b>	<b>108,228,381</b>	<b>8,810</b>	<b>93,150,093</b>	<b>47,690</b>	<b>68,114,611</b>
<b>Mining</b>						
Coal mining	10	46,543	5	11,586	75	19,558
Oil and gas extraction	15	74,015	15	115,238	135	71,245
Metal ore mining	35	249,280	20	73,297	200	95,447
Construction material mining	20	18,610	15	70,802	180	66,524
Other non-metallic mineral mining and quarrying	35	59,332	30	244,423	215	189,702
Exploration	55	144,802	50	427,474	370	184,966
Other mining support services	95	356,214	50	278,009	660	354,213
<b>Total mining</b>	<b>260</b>	<b>948,796</b>	<b>190</b>	<b>1,220,829</b>	<b>1,835</b>	<b>981,655</b>
<b>Manufacturing</b>						
Meat and meat product manufacturing	15	108,725	5	7,510	185	43,245
Seafood processing	5	5,004	5	4,133	65	15,668
Dairy product manufacturing	5	2,999	5	8,132	40	10,719
Fruit and vegetable processing	25	33,638	15	72,280	130	60,597
Oil and fat manufacturing	10	45,863	15	192,914	75	30,940
Grain mill and cereal product manufacturing	5	12,610	5	372	25	7,727
Bakery product manufacturing	110	218,378	40	102,434	845	236,844
Sugar and confectionery manufacturing	15	28,624	5	30,930	95	29,747

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Cost of managing tax affairs		Non-employer sponsored super contributions		Other deductions	
	no.	\$	no.	\$	no.	\$
<b>Salary &amp; wage earners<sup>4</sup></b>	<b>3,103,355</b>	<b>652,387,838</b>	<b>2,880</b>	<b>91,219,062</b>	<b>257,595</b>	<b>568,270,396</b>
<b>Other individuals<sup>5</sup></b>	<b>293,145</b>	<b>199,100,641</b>	<b>13,310</b>	<b>324,474,725</b>	<b>20,575</b>	<b>80,171,068</b>
<b>Agriculture, forestry &amp; fishing</b>						
Nursery and floriculture production	1,005	603,344	70	1,499,230	155	388,557
Mushroom and vegetable growing	1,500	934,404	95	1,735,441	195	998,685
Fruit and tree nut growing	8,765	9,887,540	940	29,173,915	2,600	23,077,943
Sheep, beef cattle and grain farming	22,665	20,875,995	2,660	67,893,641	4,530	19,612,081
Other crop growing	1,765	1,263,656	370	10,745,395	510	1,955,624
Dairy cattle farming	1,690	1,164,443	375	6,080,100	455	1,325,147
Poultry farming	360	159,763	40	888,431	55	115,657
Deer farming	60	103,248	10	366,165	5	156,349
Other livestock farming	3,135	3,126,673	210	5,746,942	460	2,280,511
Aquaculture	605	331,439	35	542,083	115	273,330
Forestry and logging	14,770	17,435,922	1,190	37,473,357	5,660	33,583,284
Fishing	4,680	1,817,376	210	3,848,693	530	1,442,817
Hunting and trapping	1,150	428,509	30	186,487	155	196,533
Forestry support services	1,955	1,834,282	155	4,894,889	640	2,842,848
Agriculture and fishing support services	8,710	3,261,344	400	4,989,185	1,275	2,450,373
<b>Total Agriculture, forestry &amp; fishing</b>	<b>72,810</b>	<b>63,227,938</b>	<b>6,785</b>	<b>176,063,954</b>	<b>17,340</b>	<b>90,699,739</b>
<b>Mining</b>						
Coal mining	115	62,182	5	75,000	25	53,297
Oil and gas extraction	225	135,700	10	308,750	40	108,917
Metal ore mining	355	218,937	15	412,403	70	179,772
Construction material mining	360	183,817	25	419,234	45	81,319
Other non-metallic mineral mining and quarrying	460	280,599	25	554,549	70	254,414
Exploration	605	380,300	30	856,161	140	693,706
Other mining support services	1,190	619,222	40	1,114,402	215	494,994
<b>Total mining</b>	<b>3,310</b>	<b>1,880,757</b>	<b>150</b>	<b>3,740,499</b>	<b>605</b>	<b>1,866,419</b>
<b>Manufacturing</b>						
Meat and meat product manufacturing	440	106,945	25	138,205	165	237,253
Seafood processing	110	33,815	5	42,787	10	10,154
Dairy product manufacturing	55	18,029	5	34,100	5	4,509
Fruit and vegetable processing	185	75,103	10	169,234	25	68,035
Oil and fat manufacturing	110	88,112	10	206,575	20	69,332
Grain mill and cereal product manufacturing	40	18,045	5	30,608	10	7,541
Bakery product manufacturing	1,285	478,588	65	582,679	95	174,248
Sugar and confectionery manufacturing	135	37,092	5	12,000	15	22,150

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Total deductions	
	no.	\$
<b>Salary &amp; wage earners<sup>4</sup></b>	<b>5,667,201</b>	<b>12,918,313,154</b>
<b>Other individuals<sup>5</sup></b>	<b>419,689</b>	<b>930,457,910</b>
<b>Agriculture, forestry &amp; fishing</b>		
Nursery and floriculture production	1,576	6,699,532
Mushroom and vegetable growing	2,358	8,891,438
Fruit and tree nut growing	13,663	148,280,473
Sheep, beef cattle and grain farming	41,762	253,912,409
Other crop growing	3,270	25,095,151
Dairy cattle farming	3,233	17,024,458
Poultry farming	577	2,351,437
Deer farming	103	936,036
Other livestock farming	5,053	31,912,236
Aquaculture	927	3,797,122
Forestry and logging	21,766	275,410,217
Fishing	6,932	23,593,124
Hunting and trapping	1,683	4,849,627
Forestry support services	2,979	29,764,586
Agriculture and fishing support services	14,037	46,795,759
<b>Total Agriculture, forestry &amp; fishing</b>	<b>119,919</b>	<b>879,313,605</b>
<b>Mining</b>		
Coal mining	153	674,827
Oil and gas extraction	297	1,456,322
Metal ore mining	498	2,242,658
Construction material mining	523	2,074,343
Other non-metallic mineral mining and quarrying	644	2,641,725
Exploration	842	4,449,682
Other mining support services	1,643	7,514,333
<b>Total mining</b>	<b>4,600</b>	<b>21,053,890</b>
<b>Manufacturing</b>		
Meat and meat product manufacturing	744	1,821,600
Seafood processing	186	442,591
Dairy product manufacturing	90	214,173
Fruit and vegetable processing	289	986,910
Oil and fat manufacturing	156	996,922
Grain mill and cereal product manufacturing	66	168,085
Bakery product manufacturing	2,236	4,474,423
Sugar and confectionery manufacturing	230	402,594

# **Taxation statistics 2009–10**

## **Table 4: Personal tax**

### **Selected items, by fine industry, 2009–10 income year <sup>1</sup>**

#### **Part C: Deduction and tax loss items**

<b>Industry</b>	<b>Non-taxable individuals<sup>2</sup></b>	<b>Taxable individuals<sup>3</sup></b>	<b>Total individuals</b>	<b>Work related car expenses</b>	
	no.	no.	no.	no.	\$
Other food product manufacturing	230	430	660	125	308,708
Beverage manufacturing	275	1,110	1,380	310	1,105,396
Textile manufacturing	55	80	135	25	65,216
Leather tanning, fur dressing and leather product manufacturing	345	640	985	185	420,107
Textile product manufacturing	1,455	2,400	3,860	605	1,321,986
Knitted product manufacturing	150	210	360	40	97,715
Clothing and footwear manufacturing	5,600	9,070	14,670	2,100	4,303,060
Log sawmilling and timber dressing	240	720	960	205	578,389
Other wood product manufacturing	990	3,120	4,110	930	3,147,437
Pulp, paper and paperboard manufacturing	35	120	155	40	88,866
Converted paper product manufacturing	245	525	765	170	390,790
Printing and printing support services	1,675	4,315	5,990	1,335	4,207,260
Reproduction of recorded media	50	115	165	40	108,530
Petroleum and coal product manufacturing	55	185	240	40	111,689
Basic chemical manufacturing	20	55	75	20	60,630
Basic polymer manufacturing	15	60	75	15	50,489
Fertiliser and pesticide manufacturing	35	80	115	20	36,760
Pharmaceutical and medicinal product manufacturing	35	60	95	15	34,290
Cleaning compound and toiletry preparation manufacturing	385	785	1,170	240	522,436
Other basic chemical product manufacturing	20	105	125	30	78,329
Polymer product manufacturing	320	975	1,295	265	846,413
Natural rubber product manufacturing	10	45	55	5	13,500
Glass and glass product manufacturing	395	765	1,160	210	464,778
Ceramic product manufacturing	580	830	1,415	245	562,756
Cement, lime, plaster and concrete product manufacturing	185	490	675	125	383,966
Other non-metallic mineral product manufacturing	145	530	670	165	529,430
Basic ferrous metal manufacturing	200	900	1,100	275	959,051
Basic ferrous metal product manufacturing	65	260	325	80	283,359
Basic non-ferrous metal manufacturing	65	250	315	65	163,859
Basic non-ferrous metal product manufacturing	20	120	140	35	122,809
Iron and steel forging	15	50	65	10	45,274
Structural metal product manufacturing	545	2,355	2,900	690	2,165,181
Metal container manufacturing	430	4,705	5,130	2,005	7,121,521
Sheet metal product manufacturing (except metal structural and container manufacturing)	225	1,225	1,450	390	1,197,167



# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Work related travel expenses		Work related uniform/clothing expenses		Work related self-education expenses	
	no.	\$	no.	\$	no.	\$
Other food product manufacturing	45	55,728	255	70,348	25	50,195
Beverage manufacturing	125	365,208	525	127,223	45	79,333
Textile manufacturing	10	15,275	55	13,424	5	6,629
Leather tanning, fur dressing and leather product manufacturing	50	54,104	380	97,188	35	39,867
Textile product manufacturing	205	340,138	1,370	338,296	95	160,572
Knitted product manufacturing	10	6,131	115	25,790	5	3,959
Clothing and footwear manufacturing	585	637,989	5,170	1,357,853	405	639,655
Log sawmilling and timber dressing	75	310,442	465	117,950	25	35,160
Other wood product manufacturing	285	720,970	1,815	473,123	105	120,050
Pulp, paper and paperboard manufacturing	15	15,746	60	16,588	5	12,554
Converted paper product manufacturing	55	84,701	280	73,242	35	58,788
Printing and printing support services	395	520,217	2,420	611,717	195	273,481
Reproduction of recorded media	20	13,197	50	12,493	10	14,883
Petroleum and coal product manufacturing	20	40,069	115	30,501	5	18,134
Basic chemical manufacturing	5	8,401	35	9,705	5	87
Basic polymer manufacturing	10	29,002	30	7,768	5	9,360
Fertiliser and pesticide manufacturing	5	14,088	45	14,328	5	7,842
Pharmaceutical and medicinal product manufacturing	10	16,644	20	3,939	5	11,468
Cleaning compound and toiletry preparation manufacturing	90	125,018	495	121,874	50	60,558
Other basic chemical product manufacturing	15	47,113	55	12,937	5	3,072
Polymer product manufacturing	80	135,244	635	169,191	25	32,384
Natural rubber product manufacturing	5	65,243	35	7,322	5	550
Glass and glass product manufacturing	55	58,224	465	111,504	40	44,301
Ceramic product manufacturing	85	96,104	395	97,518	45	64,629
Cement, lime, plaster and concrete product manufacturing	45	70,116	330	93,271	15	16,412
Other non-metallic mineral product manufacturing	40	44,713	310	91,001	15	16,881
Basic ferrous metal manufacturing	95	296,569	630	179,803	20	45,953
Basic ferrous metal product manufacturing	20	69,624	160	43,238	10	16,198
Basic non-ferrous metal manufacturing	25	46,114	170	47,830	10	13,377
Basic non-ferrous metal product manufacturing	15	43,976	80	21,437	5	11,173
Iron and steel forging	10	32,883	35	7,813	5	3,900
Structural metal product manufacturing	230	835,316	1,550	426,810	70	113,258
Metal container manufacturing	685	2,424,394	3,780	1,165,238	230	327,513
Sheet metal product manufacturing (except metal structural and container manufacturing)	130	522,142	815	225,064	25	37,746

# **Taxation statistics 2009–10**

## **Table 4: Personal tax**

### **Selected items, by fine industry, 2009–10 income year <sup>1</sup>**

#### **Part C: Deduction and tax loss items**

<b>Industry</b>	Other work related expenses		Total work related expenses		Low value pool deduction	
	no.	\$	no.	\$	no.	\$
Other food product manufacturing	245	207,163	340	692,142	5	2,030
Beverage manufacturing	705	1,056,196	860	2,733,356	50	22,788
Textile manufacturing	55	42,289	70	142,833	5	3,056
Leather tanning, fur dressing and leather product manufacturing	380	330,312	515	941,578	20	8,827
Textile product manufacturing	1,285	906,455	1,815	3,067,447	90	30,540
Knitted product manufacturing	120	113,039	160	246,634	5	1,264
Clothing and footwear manufacturing	5,245	3,815,473	7,285	10,754,030	220	86,584
Log sawmilling and timber dressing	420	473,872	570	1,515,813	25	10,053
Other wood product manufacturing	1,645	1,848,811	2,170	6,310,391	120	53,444
Pulp, paper and paperboard manufacturing	80	83,144	100	216,898	5	1,428
Converted paper product manufacturing	360	349,485	455	957,006	15	3,053
Printing and printing support services	2,640	2,445,225	3,500	8,057,900	145	54,815
Reproduction of recorded media	75	94,135	90	243,238	5	988
Petroleum and coal product manufacturing	105	92,456	140	292,849	5	3,223
Basic chemical manufacturing	35	28,222	45	107,045	5	1,647
Basic polymer manufacturing	30	21,434	45	118,053	5	126
Fertiliser and pesticide manufacturing	35	46,414	50	119,432	5	1,582
Pharmaceutical and medicinal product manufacturing	35	54,545	45	120,886	0	0
Cleaning compound and toiletry preparation manufacturing	540	498,067	700	1,327,953	25	9,979
Other basic chemical product manufacturing	65	46,742	80	188,193	5	2,304
Polymer product manufacturing	540	480,550	750	1,663,782	20	4,906
Natural rubber product manufacturing	30	23,434	40	110,049	0	0
Glass and glass product manufacturing	455	402,552	605	1,081,359	25	7,789
Ceramic product manufacturing	505	496,742	630	1,317,749	40	12,818
Cement, lime, plaster and concrete product manufacturing	280	255,235	375	819,000	10	6,842
Other non-metallic mineral product manufacturing	285	287,407	355	969,432	15	6,704
Basic ferrous metal manufacturing	550	630,423	705	2,111,799	35	14,105
Basic ferrous metal product manufacturing	145	132,865	190	545,284	10	1,497
Basic non-ferrous metal manufacturing	145	154,385	195	425,565	5	2,282
Basic non-ferrous metal product manufacturing	70	84,607	95	284,002	5	1,986
Iron and steel forging	30	26,377	40	116,247	5	675
Structural metal product manufacturing	1,345	1,438,021	1,725	4,978,586	105	48,331
Metal container manufacturing	3,390	4,483,259	4,020	15,521,925	275	112,354
Sheet metal product manufacturing (except metal structural and container manufacturing)	715	824,140	890	2,806,259	60	21,778

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Interest deductions		Dividend deductions		Gifts or donations	
	no.	\$	no.	\$	no.	\$
Other food product manufacturing	30	28,617	15	58,887	195	75,485
Beverage manufacturing	140	955,750	100	1,088,860	575	677,761
Textile manufacturing	5	1,537	0	0	40	11,522
Leather tanning, fur dressing and leather product manufacturing	30	39,309	10	9,360	270	71,068
Textile product manufacturing	130	145,557	50	159,681	1,010	313,960
Knitted product manufacturing	10	11,885	5	5,958	95	22,850
Clothing and footwear manufacturing	505	641,048	180	624,985	3,840	992,355
Log sawmilling and timber dressing	45	274,826	35	296,719	285	109,770
Other wood product manufacturing	135	339,347	70	265,700	1,055	262,049
Pulp, paper and paperboard manufacturing	10	20,522	10	30,716	55	15,078
Converted paper product manufacturing	20	57,559	15	20,676	300	93,777
Printing and printing support services	240	452,795	120	955,500	2,015	814,946
Reproduction of recorded media	10	20,289	5	14,387	60	33,482
Petroleum and coal product manufacturing	5	3,024	5	25,496	75	21,215
Basic chemical manufacturing	5	17,999	5	4,521	25	5,172
Basic polymer manufacturing	5	111	5	109,804	20	2,587
Fertiliser and pesticide manufacturing	5	3,929	5	7,637	35	12,578
Pharmaceutical and medicinal product manufacturing	5	2,926	5	37,932	30	41,397
Cleaning compound and toiletry preparation manufacturing	45	80,603	20	312,885	385	142,396
Other basic chemical product manufacturing	5	21,770	10	94,426	45	12,995
Polymer product manufacturing	45	126,149	20	45,368	350	85,979
Natural rubber product manufacturing	5	24,536	5	170	15	4,872
Glass and glass product manufacturing	45	33,491	20	68,363	350	106,836
Ceramic product manufacturing	55	49,435	55	143,239	430	187,089
Cement, lime, plaster and concrete product manufacturing	15	7,561	5	1,225	185	40,809
Other non-metallic mineral product manufacturing	25	48,607	5	20,001	165	43,104
Basic ferrous metal manufacturing	35	68,162	10	14,225	330	71,486
Basic ferrous metal product manufacturing	10	3,696	5	12,079	85	15,906
Basic non-ferrous metal manufacturing	5	1,939	5	996	105	18,241
Basic non-ferrous metal product manufacturing	5	13,993	5	4,056	40	7,844
Iron and steel forging	5	6,100	0	0	15	3,191
Structural metal product manufacturing	80	158,659	40	756,667	765	181,099
Metal container manufacturing	125	172,530	40	277,235	1,655	319,095
Sheet metal product manufacturing (except metal structural and container manufacturing)	35	84,915	15	116,620	390	76,817

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Cost of managing tax affairs		Non-employer sponsored super contributions		Other deductions	
	no.	\$	no.	\$	no.	\$
Other food product manufacturing	300	108,135	15	196,485	35	46,571
Beverage manufacturing	755	760,231	60	1,791,965	220	937,151
Textile manufacturing	50	9,576	5	42,681	5	6,091
Leather tanning, fur dressing and leather product manufacturing	455	126,153	15	266,661	50	79,626
Textile product manufacturing	1,640	528,207	110	1,387,959	120	239,249
Knitted product manufacturing	150	31,277	5	152,280	10	9,099
Clothing and footwear manufacturing	6,260	1,509,204	190	1,977,407	340	664,228
Log sawmilling and timber dressing	515	226,519	25	367,415	100	394,913
Other wood product manufacturing	1,930	727,748	150	1,172,888	335	602,215
Pulp, paper and paperboard manufacturing	75	26,365	5	10,500	10	18,635
Converted paper product manufacturing	365	112,990	10	85,387	25	73,955
Printing and printing support services	2,900	958,036	130	1,767,874	275	640,797
Reproduction of recorded media	80	24,015	5	80,780	10	15,322
Petroleum and coal product manufacturing	110	35,238	5	42,639	20	50,818
Basic chemical manufacturing	40	19,355	5	45,000	5	5,565
Basic polymer manufacturing	35	13,176	5	53,928	5	1,151
Fertiliser and pesticide manufacturing	45	23,568	5	29,200	5	16,819
Pharmaceutical and medicinal product manufacturing	50	26,011	5	174,468	10	36,055
Cleaning compound and toiletry preparation manufacturing	540	180,769	15	407,524	60	135,386
Other basic chemical product manufacturing	65	26,586	5	14,385	5	19,291
Polymer product manufacturing	610	213,767	25	370,592	60	193,682
Natural rubber product manufacturing	30	7,019	0	0	5	10,107
Glass and glass product manufacturing	555	165,459	30	413,591	60	130,684
Ceramic product manufacturing	635	211,628	20	382,102	60	100,417
Cement, lime, plaster and concrete product manufacturing	330	140,967	10	77,691	45	145,235
Other non-metallic mineral product manufacturing	350	122,947	20	209,630	35	60,760
Basic ferrous metal manufacturing	610	215,333	30	239,783	95	207,671
Basic ferrous metal product manufacturing	165	76,433	10	23,672	35	69,115
Basic non-ferrous metal manufacturing	180	63,383	10	230,577	20	29,921
Basic non-ferrous metal product manufacturing	90	42,225	5	10,004	20	34,621
Iron and steel forging	35	13,570	5	10,717	5	5,919
Structural metal product manufacturing	1,565	573,808	100	1,254,843	265	479,103
Metal container manufacturing	3,370	1,076,894	90	754,188	550	1,096,997
Sheet metal product manufacturing (except metal structural and container manufacturing)	800	315,018	55	419,788	140	308,801

# **Taxation statistics 2009–10**

## **Table 4: Personal tax**

### **Selected items, by fine industry, 2009–10 income year <sup>1</sup>**

#### **Part C: Deduction and tax loss items**

Industry	Total deductions	
	no.	\$
Other food product manufacturing	489	1,208,352
Beverage manufacturing	1,171	9,253,023
Textile manufacturing	96	217,604
Leather tanning, fur dressing and leather product manufacturing	720	1,542,912
Textile product manufacturing	2,678	5,876,084
Knitted product manufacturing	224	482,287
Clothing and footwear manufacturing	9,838	17,264,066
Log sawmilling and timber dressing	755	3,314,046
Other wood product manufacturing	3,057	9,758,241
Pulp, paper and paperboard manufacturing	125	387,606
Converted paper product manufacturing	595	1,409,081
Printing and printing support services	4,647	13,753,144
Reproduction of recorded media	128	432,501
Petroleum and coal product manufacturing	181	474,502
Basic chemical manufacturing	59	206,304
Basic polymer manufacturing	61	298,936
Fertiliser and pesticide manufacturing	82	214,891
Pharmaceutical and medicinal product manufacturing	76	439,675
Cleaning compound and toiletry preparation manufacturing	896	2,603,236
Other basic chemical product manufacturing	108	398,690
Polymer product manufacturing	967	2,705,522
Natural rubber product manufacturing	47	156,753
Glass and glass product manufacturing	877	2,013,285
Ceramic product manufacturing	1,018	2,407,884
Cement, lime, plaster and concrete product manufacturing	499	1,239,475
Other non-metallic mineral product manufacturing	505	1,490,522
Basic ferrous metal manufacturing	885	2,943,470
Basic ferrous metal product manufacturing	248	753,200
Basic non-ferrous metal manufacturing	251	772,904
Basic non-ferrous metal product manufacturing	119	399,979
Iron and steel forging	50	156,419
Structural metal product manufacturing	2,277	8,438,839
Metal container manufacturing	4,584	19,397,296
Sheet metal product manufacturing (except metal structural and container manufacturing)	1,163	4,169,946

## Taxation statistics 2009–10

### Table 4: Personal tax

#### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Non-taxable individuals <sup>2</sup>	Taxable individuals <sup>3</sup>	Total individuals	Work related car expenses	
	no.	no.	no.	no.	\$
Other fabricated metal product manufacturing	1,040	4,505	5,545	1,395	4,435,744
Motor vehicle and motor vehicle part manufacturing	605	1,770	2,375	530	1,732,814
Other transport equipment manufacturing	1,030	4,710	5,740	1,775	5,758,715
Professional and scientific equipment manufacturing	245	1,210	1,455	260	704,598
Computer and electronic equipment manufacturing	220	910	1,130	285	902,953
Electrical equipment manufacturing	150	530	680	140	416,842
Domestic appliance manufacturing	30	95	125	25	99,587
Pump, compressor, heating and ventilation equipment manufacturing	40	125	165	25	100,443
Specialised machinery and equipment manufacturing	345	1,190	1,535	325	1,019,333
Other machinery and equipment manufacturing	85	325	405	100	362,512
Furniture manufacturing	1,175	3,355	4,530	935	2,644,796
Other manufacturing <sup>6</sup>	2,030	4,460	6,490	1,195	2,831,651
<b>Total manufacturing</b>	<b>23,865</b>	<b>64,860</b>	<b>88,725</b>	<b>19,000</b>	<b>55,176,363</b>
<b>Electricity, gas, water &amp; waste services</b>					
Electricity generation	110	220	330	75	174,996
Electricity transmission	5	10	10	5	2,394
Electricity distribution	5	25	25	5	17,703
On selling electricity and electricity market operation	20	55	75	15	39,358
Gas supply	115	840	950	300	867,527
Water supply, sewerage and drainage services	140	695	835	215	724,225
Waste collection services	395	1,210	1,610	310	968,373
Waste treatment, disposal and remediation services	295	965	1,260	285	859,594
<b>Total electricity, gas, water &amp; waste services</b>	<b>1,080</b>	<b>4,020</b>	<b>5,100</b>	<b>1,205</b>	<b>3,654,170</b>
<b>Construction</b>					
Residential building construction	8,115	27,305	35,420	7,450	29,928,476
Non-residential building construction	1,490	6,615	8,105	2,070	8,749,260
Heavy and civil engineering construction	2,380	13,770	16,150	4,625	17,094,592
Land development and site preparation services	3,200	11,765	14,960	3,605	13,522,679
Building structure services	12,360	60,665	73,025	19,870	74,814,978
Building installation services	12,110	74,455	86,565	23,300	96,403,133
Building completion services	37,685	153,825	191,510	43,955	173,926,439
Other construction services	20,640	78,110	98,750	26,690	87,140,936
<b>Total construction</b>	<b>97,975</b>	<b>426,510</b>	<b>524,485</b>	<b>131,560</b>	<b>501,580,493</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Work related travel expenses		Work related uniform/clothing expenses		Work related self-education expenses	
	no.	\$	no.	\$	no.	\$
Other fabricated metal product manufacturing	430	1,358,309	3,135	873,877	145	182,018
Motor vehicle and motor vehicle part manufacturing	155	362,498	1,175	317,319	60	74,250
Other transport equipment manufacturing	610	1,723,651	3,320	919,768	270	607,467
Professional and scientific equipment manufacturing	100	126,643	510	117,654	70	400,539
Computer and electronic equipment manufacturing	110	225,590	495	111,716	40	64,176
Electrical equipment manufacturing	60	128,058	325	86,807	15	17,992
Domestic appliance manufacturing	5	48,556	55	13,044	5	750
Pump, compressor, heating and ventilation equipment manufacturing	5	11,027	60	16,127	5	9,797
Specialised machinery and equipment manufacturing	95	227,247	770	208,585	35	43,909
Other machinery and equipment manufacturing	45	195,508	225	66,869	15	23,170
Furniture manufacturing	260	574,847	2,005	524,668	115	199,993
Other manufacturing <sup>6</sup>	395	556,353	2,260	563,987	260	412,771
<b>Total manufacturing</b>	<b>6,105</b>	<b>14,203,763</b>	<b>39,760</b>	<b>10,653,519</b>	<b>2,780</b>	<b>4,633,519</b>
<b>Electricity, gas, water &amp; waste services</b>						
Electricity generation	30	26,277	165	40,209	5	3,420
Electricity transmission	5	175	5	654	0	0
Electricity distribution	5	2,040	15	3,126	5	538
On selling electricity and electricity market operation	10	21,649	40	10,794	5	3,222
Gas supply	125	274,948	540	148,036	65	128,808
Water supply, sewerage and drainage services	80	95,726	430	125,246	30	39,563
Waste collection services	115	231,730	740	210,072	45	54,181
Waste treatment, disposal and remediation services	110	248,460	655	185,475	45	70,313
<b>Total electricity, gas, water &amp; waste services</b>	<b>480</b>	<b>901,005</b>	<b>2,590</b>	<b>723,612</b>	<b>200</b>	<b>300,045</b>
<b>Construction</b>						
Residential building construction	2,485	6,344,578	13,910	3,949,808	1,005	1,479,346
Non-residential building construction	825	2,502,619	3,760	1,108,071	235	338,507
Heavy and civil engineering construction	1,875	5,968,703	9,400	2,816,773	560	889,010
Land development and site preparation services	1,500	5,642,716	7,685	2,404,071	370	602,135
Building structure services	7,445	23,561,110	39,110	12,393,015	2,480	3,137,332
Building installation services	9,425	24,489,874	47,590	13,190,894	5,150	7,019,620
Building completion services	14,660	38,507,077	80,810	23,497,479	6,010	7,365,390
Other construction services	9,795	25,516,633	56,525	17,111,356	4,540	6,217,381
<b>Total construction</b>	<b>48,015</b>	<b>132,533,310</b>	<b>258,790</b>	<b>76,471,467</b>	<b>20,345</b>	<b>27,048,721</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Other work related expenses		Total work related expenses		Low value pool deduction	
	no.	\$	no.	\$	no.	\$
Other fabricated metal product manufacturing	2,745	2,946,808	3,515	9,796,756	215	97,248
Motor vehicle and motor vehicle part manufacturing	1,085	1,145,787	1,400	3,632,668	70	23,099
Other transport equipment manufacturing	3,070	4,210,811	3,790	13,220,412	215	92,065
Professional and scientific equipment manufacturing	580	600,942	715	1,950,376	45	26,976
Computer and electronic equipment manufacturing	600	819,238	735	2,123,673	40	21,527
Electrical equipment manufacturing	285	288,659	390	938,358	20	8,619
Domestic appliance manufacturing	55	81,000	70	242,937	5	1,038
Pump, compressor, heating and ventilation equipment manufacturing	55	69,932	80	207,326	5	1,031
Specialised machinery and equipment manufacturing	660	804,428	875	2,303,502	50	17,475
Other machinery and equipment manufacturing	200	218,895	250	866,954	15	4,711
Furniture manufacturing	1,805	1,717,333	2,375	5,661,637	145	51,392
Other manufacturing <sup>6</sup>	2,515	2,249,942	3,350	6,614,704	145	47,812
<b>Total manufacturing</b>	<b>38,350</b>	<b>39,239,258</b>	<b>50,160</b>	<b>123,906,422</b>	<b>2,405</b>	<b>970,655</b>
<b>Electricity, gas, water &amp; waste services</b>						
Electricity generation	145	160,308	200	405,210	10	7,382
Electricity transmission	5	9,372	5	12,595	0	0
Electricity distribution	15	15,881	20	39,288	5	663
On selling electricity and electricity market operation	35	26,760	50	101,783	0	0
Gas supply	575	704,889	695	2,124,208	30	8,335
Water supply, sewerage and drainage services	455	549,836	545	1,534,596	30	9,669
Waste collection services	695	720,443	910	2,184,799	30	10,923
Waste treatment, disposal and remediation services	565	533,406	780	1,897,248	25	6,760
<b>Total electricity, gas, water &amp; waste services</b>	<b>2,490</b>	<b>2,720,895</b>	<b>3,210</b>	<b>8,299,727</b>	<b>125</b>	<b>43,732</b>
<b>Construction</b>						
Residential building construction	13,435	17,104,739	17,205	58,806,947	1,145	560,497
Non-residential building construction	3,615	4,730,501	4,555	17,428,958	240	119,582
Heavy and civil engineering construction	8,425	10,200,046	10,750	36,969,124	465	209,483
Land development and site preparation services	6,585	8,250,079	8,720	30,421,680	385	162,247
Building structure services	33,390	40,424,286	43,115	154,330,721	1,635	593,631
Building installation services	45,310	64,108,593	53,830	205,212,114	3,710	1,579,499
Building completion services	73,030	90,712,754	92,525	334,009,139	5,930	2,312,765
Other construction services	48,265	51,986,801	63,715	187,973,107	2,340	922,026
<b>Total construction</b>	<b>232,055</b>	<b>287,517,799</b>	<b>294,410</b>	<b>1,025,151,790</b>	<b>15,855</b>	<b>6,459,730</b>



# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Interest deductions		Dividend deductions		Gifts or donations	
	no.	\$	no.	\$	no.	\$
Other fabricated metal product manufacturing	170	252,127	50	156,848	1,570	347,897
Motor vehicle and motor vehicle part manufacturing	90	109,642	35	84,402	695	194,445
Other transport equipment manufacturing	240	537,340	95	783,951	1,635	407,248
Professional and scientific equipment manufacturing	65	150,872	30	88,167	410	173,994
Computer and electronic equipment manufacturing	60	89,373	35	153,002	415	149,375
Electrical equipment manufacturing	35	77,612	15	49,107	210	81,350
Domestic appliance manufacturing	5	6,105	5	691	45	9,072
Pump, compressor, heating and ventilation equipment manufacturing	10	3,569	5	6,759	55	14,640
Specialised machinery and equipment manufacturing	40	61,202	30	124,806	415	110,952
Other machinery and equipment manufacturing	10	13,356	10	102,268	120	35,176
Furniture manufacturing	140	170,473	60	147,108	1,155	316,086
Other manufacturing <sup>6</sup>	215	303,079	105	404,277	1,830	566,835
<b>Total manufacturing</b>	<b>3,145</b>	<b>6,149,767</b>	<b>1,440</b>	<b>8,104,465</b>	<b>25,290</b>	<b>7,737,368</b>
<b>Electricity, gas, water &amp; waste services</b>						
Electricity generation	10	17,986	10	118,208	110	42,341
Electricity transmission	0	0	0	0	5	1,002
Electricity distribution	0	0	0	0	10	1,971
On selling electricity and electricity market operation	5	61	0	0	20	5,058
Gas supply	35	25,886	15	163,554	355	106,733
Water supply, sewerage and drainage services	45	99,360	25	78,993	280	110,266
Waste collection services	50	135,650	25	48,656	435	102,794
Waste treatment, disposal and remediation services	35	140,636	20	56,628	355	143,592
<b>Total electricity, gas, water &amp; waste services</b>	<b>180</b>	<b>419,579</b>	<b>90</b>	<b>466,039</b>	<b>1,565</b>	<b>513,757</b>
<b>Construction</b>						
Residential building construction	1,355	6,630,024	640	4,524,135	8,630	3,668,220
Non-residential building construction	315	1,409,186	120	863,127	2,150	740,601
Heavy and civil engineering construction	490	1,070,464	235	847,077	4,740	1,223,744
Land development and site preparation services	505	2,760,291	205	1,876,933	3,660	1,053,987
Building structure services	1,510	2,249,343	430	1,974,344	17,225	3,456,720
Building installation services	2,720	4,631,956	1,195	4,957,203	23,850	5,918,880
Building completion services	4,510	5,943,714	1,310	4,546,761	40,290	9,240,653
Other construction services	2,480	3,522,787	910	3,072,162	26,605	6,166,053
<b>Total construction</b>	<b>13,890</b>	<b>28,217,765</b>	<b>5,040</b>	<b>22,661,742</b>	<b>127,150</b>	<b>31,468,858</b>

## Taxation statistics 2009–10

### Table 4: Personal tax

#### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Cost of managing tax affairs		Non-employer sponsored super contributions		Other deductions	
	no.	\$	no.	\$	no.	\$
Other fabricated metal product manufacturing	2,925	1,024,430	155	1,694,254	490	925,820
Motor vehicle and motor vehicle part manufacturing	1,200	459,224	50	493,450	150	260,219
Other transport equipment manufacturing	3,150	1,132,044	115	1,331,093	475	912,792
Professional and scientific equipment manufacturing	650	264,903	95	1,561,789	140	290,966
Computer and electronic equipment manufacturing	545	235,093	25	360,015	75	181,934
Electrical equipment manufacturing	340	98,881	25	443,384	45	80,410
Domestic appliance manufacturing	70	29,916	5	68,900	0	0
Pump, compressor, heating and ventilation equipment manufacturing	75	48,282	5	139,733	15	24,260
Specialised machinery and equipment manufacturing	790	282,943	45	533,041	130	282,930
Other machinery and equipment manufacturing	215	108,158	10	179,472	25	38,046
Furniture manufacturing	2,190	877,602	120	1,052,431	305	591,448
Other manufacturing <sup>6</sup>	2,825	903,163	175	2,010,351	310	604,321
<b>Total manufacturing</b>	<b>43,000</b>	<b>15,031,978</b>	<b>2,105</b>	<b>25,548,705</b>	<b>5,550</b>	<b>11,652,338</b>
<b>Electricity, gas, water &amp; waste services</b>						
Electricity generation	155	40,991	5	228,795	5	13,870
Electricity transmission	5	6,172	5	24,820	0	0
Electricity distribution	10	1,819	5	52,100	5	5,067
On selling electricity and electricity market operation	30	4,711	5	44,400	0	0
Gas supply	515	150,284	15	146,267	75	162,703
Water supply, sewerage and drainage services	445	161,521	20	385,987	50	120,925
Waste collection services	795	357,887	45	542,326	90	163,414
Waste treatment, disposal and remediation services	635	207,866	25	393,911	60	116,103
<b>Total electricity, gas, water &amp; waste services</b>	<b>2,590</b>	<b>931,251</b>	<b>120</b>	<b>1,818,606</b>	<b>280</b>	<b>582,082</b>
<b>Construction</b>						
Residential building construction	16,625	9,431,256	1,635	20,590,282	3,560	12,192,969
Non-residential building construction	4,140	2,129,829	265	4,481,224	745	1,825,176
Heavy and civil engineering construction	9,085	3,630,019	400	5,324,689	1,225	2,573,841
Land development and site preparation services	7,665	4,324,494	450	6,908,070	1,125	2,741,980
Building structure services	37,705	14,697,667	1,900	12,614,875	5,160	10,651,780
Building installation services	45,235	18,272,958	3,390	30,609,566	8,495	17,283,538
Building completion services	89,230	37,693,332	6,835	38,700,228	16,890	31,719,938
Other construction services	51,025	16,114,250	1,675	15,157,608	5,120	8,841,836
<b>Total construction</b>	<b>260,710</b>	<b>106,293,805</b>	<b>16,540</b>	<b>134,386,542</b>	<b>42,320</b>	<b>87,831,058</b>

## Taxation statistics 2009–10

### Table 4: Personal tax

#### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Total deductions	
	no.	\$
Other fabricated metal product manufacturing	4,442	14,317,306
Motor vehicle and motor vehicle part manufacturing	1,865	5,267,517
Other transport equipment manufacturing	4,766	18,433,658
Professional and scientific equipment manufacturing	1,095	4,513,485
Computer and electronic equipment manufacturing	918	3,336,610
Electrical equipment manufacturing	537	1,777,721
Domestic appliance manufacturing	96	358,659
Pump, compressor, heating and ventilation equipment manufacturing	121	445,600
Specialised machinery and equipment manufacturing	1,207	3,720,602
Other machinery and equipment manufacturing	317	1,351,133
Furniture manufacturing	3,329	8,874,056
Other manufacturing <sup>6</sup>	4,698	11,435,732
<b>Total manufacturing</b>	<b>66,869</b>	<b>199,941,518</b>
<b>Electricity, gas, water &amp; waste services</b>		
Electricity generation	253	881,447
Electricity transmission	10	44,589
Electricity distribution	23	100,908
On selling electricity and electricity market operation	60	156,013
Gas supply	809	2,889,078
Water supply, sewerage and drainage services	700	2,501,596
Waste collection services	1,209	3,547,683
Waste treatment, disposal and remediation services	976	2,966,211
<b>Total electricity, gas, water &amp; waste services</b>	<b>4,040</b>	<b>13,087,525</b>
<b>Construction</b>		
Residential building construction	26,437	116,779,308
Non-residential building construction	6,307	29,148,488
Heavy and civil engineering construction	13,432	52,135,179
Land development and site preparation services	11,580	50,405,809
Building structure services	56,611	201,021,303
Building installation services	69,902	288,986,430
Building completion services	137,519	464,963,576
Other construction services	79,028	242,223,758
<b>Total construction</b>	<b>400,816</b>	<b>1,445,663,851</b>

## Taxation statistics 2009–10

### Table 4: Personal tax

#### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Non-taxable individuals <sup>2</sup>	Taxable individuals <sup>3</sup>	Total individuals	Work related car expenses	
	no.	no.	no.	no.	\$
<b>Wholesale trade</b>					
Agricultural product wholesaling	805	1,820	2,630	465	1,430,181
Mineral, metal and chemical wholesaling	850	2,360	3,210	735	2,538,815
Timber and hardware goods wholesaling	510	1,445	1,960	395	1,533,058
Specialised industrial machinery and equipment wholesaling	170	530	700	135	589,110
Other machinery and equipment wholesaling	750	2,400	3,150	840	3,879,480
Motor vehicle and motor vehicle parts wholesaling	690	2,035	2,725	575	2,142,412
Grocery, liquor and tobacco product wholesaling	1,225	3,405	4,630	970	3,397,724
Textile, clothing and footwear wholesaling	1,165	2,900	4,065	995	3,207,056
Pharmaceutical and toiletry goods wholesaling	350	875	1,225	325	1,060,698
Furniture, floor covering and other goods wholesaling	2,525	5,950	8,475	1,825	6,222,953
Commission-based wholesaling	930	2,600	3,530	845	4,063,607
<b>Total wholesale trade</b>	<b>9,975</b>	<b>26,320</b>	<b>36,295</b>	<b>8,095</b>	<b>30,065,094</b>
<b>Retail trade</b>					
Motor vehicle retailing	800	1,970	2,770	575	2,032,071
Motor vehicle parts and tyre retailing	505	1,585	2,095	465	1,324,568
Fuel retailing	250	625	880	175	465,393
Supermarket and grocery stores	1,775	3,320	5,095	730	1,930,302
Specialised food retailing	3,130	7,455	10,585	1,985	5,414,213
Furniture, floor coverings, houseware and textile goods retailing	2,415	4,560	6,975	1,345	3,490,247
Electrical and electronic goods retailing	1,770	6,035	7,805	2,070	6,879,631
Hardware, building and garden supplies retailing	1,685	3,535	5,220	1,100	3,125,492
Recreational goods retailing	2,665	5,825	8,485	1,780	4,793,492
Clothing, footwear and personal accessory retailing	8,020	14,795	22,815	4,890	11,741,602
Department stores	40	105	145	30	93,496
Pharmaceutical and other store-based retailing	12,125	23,195	35,325	6,450	15,613,654
Non-store retailing	5,755	14,555	20,310	5,330	13,851,463
Retail commission-based buying and/or selling	3,375	8,935	12,305	3,440	8,851,647
<b>Total retail trade</b>	<b>44,315</b>	<b>96,490</b>	<b>140,805</b>	<b>30,360</b>	<b>79,607,271</b>
<b>Accommodation &amp; food services</b>					
Accommodation	2,605	4,615	7,220	1,260	3,484,471
Cafes, restaurants and takeaway food services	14,640	29,120	43,765	8,550	20,940,713
Pubs, taverns and bars	450	1,240	1,690	415	1,145,308
Clubs (hospitality)	155	580	735	210	486,977
<b>Total accommodation &amp; food services</b>	<b>17,855</b>	<b>35,555</b>	<b>53,410</b>	<b>10,435</b>	<b>26,057,469</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Work related travel expenses		Work related uniform/clothing expenses		Work related self-education expenses	
	no.	\$	no.	\$	no.	\$
<b>Wholesale trade</b>						
Agricultural product wholesaling	165	362,307	1,035	277,910	55	99,447
Mineral, metal and chemical wholesaling	270	614,841	1,490	393,975	120	264,002
Timber and hardware goods wholesaling	150	282,504	795	207,814	55	70,090
Specialised industrial machinery and equipment wholesaling	55	183,637	290	77,508	10	11,069
Other machinery and equipment wholesaling	340	619,262	1,135	280,548	140	242,861
Motor vehicle and motor vehicle parts wholesaling	225	455,537	1,220	372,384	85	147,923
Grocery, liquor and tobacco product wholesaling	355	734,744	1,720	473,270	160	313,727
Textile, clothing and footwear wholesaling	420	620,307	1,250	352,424	210	386,980
Pharmaceutical and toiletry goods wholesaling	110	257,895	450	114,281	50	75,311
Furniture, floor covering and other goods wholesaling	720	1,161,672	2,810	728,929	345	640,447
Commission-based wholesaling	355	626,953	1,270	346,113	120	308,900
<b>Total wholesale trade</b>	<b>3,170</b>	<b>5,919,659</b>	<b>13,470</b>	<b>3,625,156</b>	<b>1,350</b>	<b>2,560,757</b>
<b>Retail trade</b>						
Motor vehicle retailing	195	377,695	1,080	318,727	85	142,548
Motor vehicle parts and tyre retailing	150	293,883	980	254,778	65	98,667
Fuel retailing	45	129,771	360	93,351	10	27,681
Supermarket and grocery stores	225	418,118	1,635	439,018	125	252,250
Specialised food retailing	645	1,080,747	4,175	1,100,428	340	605,210
Furniture, floor coverings, houseware and textile goods retailing	445	546,061	2,340	576,859	235	384,301
Electrical and electronic goods retailing	800	1,085,605	3,325	818,136	480	955,013
Hardware, building and garden supplies retailing	380	639,212	2,170	549,059	165	292,339
Recreational goods retailing	630	874,324	3,115	764,593	350	520,407
Clothing, footwear and personal accessory retailing	1,760	1,940,808	8,135	2,178,955	1,155	1,969,912
Department stores	10	3,562	65	16,311	5	5,923
Pharmaceutical and other store-based retailing	2,145	2,688,858	11,345	2,740,871	1,350	2,306,325
Non-store retailing	2,050	2,253,591	9,105	2,331,446	1,285	2,369,793
Retail commission-based buying and/or selling	1,210	1,422,681	5,775	1,474,225	695	1,102,855
<b>Total retail trade</b>	<b>10,695</b>	<b>13,754,916</b>	<b>53,605</b>	<b>13,656,757</b>	<b>6,355</b>	<b>11,033,224</b>
<b>Accommodation &amp; food services</b>						
Accommodation	450	940,420	2,075	508,256	175	295,870
Cafes, restaurants and takeaway food services	2,505	3,488,046	18,900	5,463,518	1,460	2,217,411
Pubs, taverns and bars	180	278,503	795	231,863	85	125,689
Clubs (hospitality)	80	136,020	380	116,446	50	72,544
<b>Total accommodation &amp; food services</b>	<b>3,210</b>	<b>4,842,989</b>	<b>22,150</b>	<b>6,320,083</b>	<b>1,765</b>	<b>2,711,514</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Other work related expenses		Total work related expenses		Low value pool deduction	
	no.	\$	no.	\$	no.	\$
<b>Wholesale trade</b>						
Agricultural product wholesaling	985	1,124,552	1,350	3,294,397	60	20,628
Mineral, metal and chemical wholesaling	1,435	1,486,747	1,935	5,298,380	90	35,412
Timber and hardware goods wholesaling	780	817,062	1,055	2,910,528	35	7,432
Specialised industrial machinery and equipment wholesaling	285	332,375	375	1,193,699	15	6,971
Other machinery and equipment wholesaling	1,515	1,851,339	1,870	6,873,490	110	54,691
Motor vehicle and motor vehicle parts wholesaling	1,190	1,328,617	1,520	4,446,873	70	35,247
Grocery, liquor and tobacco product wholesaling	1,830	1,895,509	2,425	6,814,974	90	38,331
Textile, clothing and footwear wholesaling	1,840	1,896,142	2,320	6,462,909	85	32,399
Pharmaceutical and toiletry goods wholesaling	570	669,836	725	2,178,021	25	6,079
Furniture, floor covering and other goods wholesaling	3,565	3,810,153	4,575	12,564,154	185	80,977
Commission-based wholesaling	1,510	1,901,021	1,920	7,246,594	95	25,946
<b>Total wholesale trade</b>	<b>15,510</b>	<b>17,113,353</b>	<b>20,075</b>	<b>59,284,019</b>	<b>860</b>	<b>344,113</b>
<b>Retail trade</b>						
Motor vehicle retailing	1,095	1,323,163	1,425	4,194,204	65	30,190
Motor vehicle parts and tyre retailing	935	914,365	1,235	2,886,261	60	29,387
Fuel retailing	285	263,809	425	980,005	15	3,792
Supermarket and grocery stores	1,525	1,137,120	2,150	4,176,808	65	38,812
Specialised food retailing	3,985	3,569,346	5,475	11,769,944	180	80,724
Furniture, floor coverings, houseware and textile goods retailing	2,605	2,140,093	3,525	7,137,561	120	43,861
Electrical and electronic goods retailing	3,975	4,411,662	5,035	14,150,047	185	94,584
Hardware, building and garden supplies retailing	2,120	1,865,092	2,895	6,471,194	100	35,979
Recreational goods retailing	3,590	3,627,101	4,670	10,579,917	185	72,320
Clothing, footwear and personal accessory retailing	9,345	8,157,148	12,640	25,988,425	390	157,757
Department stores	70	50,176	95	169,468	5	2,025
Pharmaceutical and other store-based retailing	13,105	13,250,791	17,275	36,600,499	750	337,342
Non-store retailing	10,180	9,958,984	13,420	30,765,277	425	186,732
Retail commission-based buying and/or selling	6,280	5,850,071	8,300	18,701,479	300	128,470
<b>Total retail trade</b>	<b>59,095</b>	<b>56,518,921</b>	<b>78,580</b>	<b>174,571,089</b>	<b>2,840</b>	<b>1,241,975</b>
<b>Accommodation &amp; food services</b>						
Accommodation	2,570	3,030,575	3,335	8,259,592	305	236,510
Cafes, restaurants and takeaway food services	16,725	14,610,502	23,585	46,720,190	695	292,801
Pubs, taverns and bars	750	797,302	1,055	2,578,665	35	18,353
Clubs (hospitality)	395	460,655	525	1,272,642	15	3,361
<b>Total accommodation &amp; food services</b>	<b>20,440</b>	<b>18,899,034</b>	<b>28,495</b>	<b>58,831,089</b>	<b>1,050</b>	<b>551,025</b>

## Taxation statistics 2009–10

### Table 4: Personal tax

#### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Interest deductions		Dividend deductions		Gifts or donations	
	no.	\$	no.	\$	no.	\$
<b>Wholesale trade</b>						
Agricultural product wholesaling	120	1,841,906	85	325,195	700	641,939
Mineral, metal and chemical wholesaling	125	305,533	50	268,396	1,015	372,380
Timber and hardware goods wholesaling	75	2,364,709	45	220,800	520	191,884
Specialised industrial machinery and equipment wholesaling	25	50,901	15	27,133	195	97,114
Other machinery and equipment wholesaling	155	730,002	80	310,498	995	394,784
Motor vehicle and motor vehicle parts wholesaling	105	364,190	25	96,726	730	269,069
Grocery, liquor and tobacco product wholesaling	185	917,643	95	541,554	1,255	620,259
Textile, clothing and footwear wholesaling	160	544,993	65	206,169	1,100	673,308
Pharmaceutical and toiletry goods wholesaling	60	238,461	35	119,774	405	168,480
Furniture, floor covering and other goods wholesaling	380	1,396,556	180	782,428	2,580	1,224,421
Commission-based wholesaling	140	445,156	75	275,716	1,080	407,937
<b>Total wholesale trade</b>	<b>1,525</b>	<b>9,200,050</b>	<b>755</b>	<b>3,174,389</b>	<b>10,575</b>	<b>5,061,575</b>
<b>Retail trade</b>						
Motor vehicle retailing	105	274,156	30	155,557	640	256,999
Motor vehicle parts and tyre retailing	65	125,363	25	63,676	585	134,105
Fuel retailing	25	247,108	10	62,839	200	62,744
Supermarket and grocery stores	155	247,720	50	220,657	955	254,687
Specialised food retailing	360	789,668	145	677,994	2,745	871,550
Furniture, floor coverings, houseware and textile goods retailing	240	528,289	125	480,910	1,950	842,133
Electrical and electronic goods retailing	285	721,940	140	584,267	2,405	816,079
Hardware, building and garden supplies retailing	185	462,189	95	415,502	1,510	392,682
Recreational goods retailing	360	660,551	185	647,670	2,555	1,262,087
Clothing, footwear and personal accessory retailing	765	1,366,073	305	1,118,510	6,485	1,916,583
Department stores	0	0	5	1,336	50	11,020
Pharmaceutical and other store-based retailing	1,655	9,422,724	925	6,969,205	10,545	7,997,755
Non-store retailing	720	1,234,496	360	1,575,053	7,175	2,182,416
Retail commission-based buying and/or selling	425	805,409	210	623,592	4,650	1,365,651
<b>Total retail trade</b>	<b>5,345</b>	<b>16,885,686</b>	<b>2,605</b>	<b>13,596,768</b>	<b>42,445</b>	<b>18,366,491</b>
<b>Accommodation &amp; food services</b>						
Accommodation	455	1,832,089	310	2,635,096	2,570	1,784,684
Cafes, restaurants and takeaway food services	1,315	2,447,670	505	2,287,630	10,355	2,917,930
Pubs, taverns and bars	45	978,240	30	259,319	490	513,373
Clubs (hospitality)	35	40,153	10	38,899	250	84,402
<b>Total accommodation &amp; food services</b>	<b>1,850</b>	<b>5,298,152</b>	<b>850</b>	<b>5,220,944</b>	<b>13,670</b>	<b>5,300,389</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Cost of managing tax affairs		Non-employer sponsored super contributions		Other deductions	
	no.	\$	no.	\$	no.	\$
<b>Wholesale trade</b>						
Agricultural product wholesaling	1,140	631,722	90	2,160,749	170	418,136
Mineral, metal and chemical wholesaling	1,580	1,128,595	55	908,157	165	441,009
Timber and hardware goods wholesaling	945	564,495	60	1,024,563	150	375,265
Specialised industrial machinery and equipment wholesaling	325	127,498	30	577,288	60	166,489
Other machinery and equipment wholesaling	1,455	1,267,274	80	1,477,777	220	4,716,627
Motor vehicle and motor vehicle parts wholesaling	1,265	563,534	70	1,257,187	160	338,549
Grocery, liquor and tobacco product wholesaling	2,035	822,146	140	2,066,916	250	932,019
Textile, clothing and footwear wholesaling	1,815	693,827	70	888,194	150	299,193
Pharmaceutical and toiletry goods wholesaling	555	206,476	30	587,879	70	172,912
Furniture, floor covering and other goods wholesaling	3,785	1,482,716	175	3,033,361	420	858,671
Commission-based wholesaling	1,625	714,343	140	2,503,146	255	529,396
<b>Total wholesale trade</b>	<b>16,525</b>	<b>8,202,626</b>	<b>935</b>	<b>16,485,217</b>	<b>2,065</b>	<b>9,248,266</b>
<b>Retail trade</b>						
Motor vehicle retailing	1,250	550,010	70	1,124,575	165	925,254
Motor vehicle parts and tyre retailing	900	314,263	55	650,580	125	287,907
Fuel retailing	395	261,915	40	590,056	50	137,505
Supermarket and grocery stores	1,850	593,101	75	928,566	155	408,166
Specialised food retailing	4,465	1,836,593	295	3,905,825	475	1,213,612
Furniture, floor coverings, houseware and textile goods retailing	2,905	1,103,203	180	2,858,153	290	579,830
Electrical and electronic goods retailing	3,390	1,218,809	115	1,532,334	400	677,214
Hardware, building and garden supplies retailing	2,300	824,357	130	1,640,802	240	454,481
Recreational goods retailing	3,620	1,409,238	200	3,237,175	430	1,067,039
Clothing, footwear and personal accessory retailing	9,195	3,246,838	395	6,063,722	790	1,922,176
Department stores	75	674,387	0	0	5	4,172
Pharmaceutical and other store-based retailing	15,100	9,494,234	1,800	47,935,682	2,085	7,257,640
Non-store retailing	9,010	2,596,981	170	2,445,232	880	2,989,175
Retail commission-based buying and/or selling	5,615	1,628,353	115	1,988,165	550	915,308
<b>Total retail trade</b>	<b>60,070</b>	<b>25,752,282</b>	<b>3,640</b>	<b>74,900,867</b>	<b>6,635</b>	<b>18,839,479</b>
<b>Accommodation &amp; food services</b>						
Accommodation	3,700	2,578,167	265	7,589,337	395	1,264,639
Cafes, restaurants and takeaway food services	19,270	6,761,559	635	6,792,837	1,565	3,961,165
Pubs, taverns and bars	840	440,978	35	612,070	85	163,629
Clubs (hospitality)	385	155,826	5	30,764	30	74,360
<b>Total accommodation &amp; food services</b>	<b>24,195</b>	<b>9,936,530</b>	<b>940</b>	<b>15,025,008</b>	<b>2,075</b>	<b>5,463,793</b>



# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Total deductions	
	no.	\$
<b>Wholesale trade</b>		
Agricultural product wholesaling	1,921	9,390,683
Mineral, metal and chemical wholesaling	2,478	8,767,525
Timber and hardware goods wholesaling	1,457	7,698,004
Specialised industrial machinery and equipment wholesaling	523	2,261,549
Other machinery and equipment wholesaling	2,464	15,831,110
Motor vehicle and motor vehicle parts wholesaling	2,016	7,383,401
Grocery, liquor and tobacco product wholesaling	3,333	12,817,225
Textile, clothing and footwear wholesaling	3,037	9,816,689
Pharmaceutical and toiletry goods wholesaling	947	3,691,974
Furniture, floor covering and other goods wholesaling	6,316	21,526,631
Commission-based wholesaling	2,683	12,190,572
<b>Total wholesale trade</b>	<b>27,175</b>	<b>111,375,363</b>
<b>Retail trade</b>		
Motor vehicle retailing	1,937	7,528,394
Motor vehicle parts and tyre retailing	1,572	4,495,714
Fuel retailing	610	2,355,389
Supermarket and grocery stores	2,970	6,875,769
Specialised food retailing	7,342	21,281,833
Furniture, floor coverings, houseware and textile goods retailing	4,946	13,632,821
Electrical and electronic goods retailing	6,136	19,875,478
Hardware, building and garden supplies retailing	3,855	10,809,517
Recreational goods retailing	6,251	18,995,503
Clothing, footwear and personal accessory retailing	16,348	41,836,627
Department stores	118	862,604
Pharmaceutical and other store-based retailing	25,699	127,205,910
Non-store retailing	16,212	44,098,900
Retail commission-based buying and/or selling	9,961	26,184,417
<b>Total retail trade</b>	<b>103,957</b>	<b>346,038,876</b>
<b>Accommodation &amp; food services</b>		
Accommodation	5,511	26,219,797
Cafes, restaurants and takeaway food services	30,541	72,287,762
Pubs, taverns and bars	1,343	5,568,244
Clubs (hospitality)	629	1,700,673
<b>Total accommodation &amp; food services</b>	<b>38,024</b>	<b>105,776,476</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Non-taxable individuals <sup>2</sup>	Taxable individuals <sup>3</sup>	Total individuals	Work related car expenses	
	no.	no.	no.	no.	\$
<b>Transport, postal &amp; warehousing</b>					
Road freight transport	12,010	43,795	55,805	11,955	34,879,812
Road passenger transport	10,645	20,760	31,405	4,770	12,840,770
Rail freight transport	5	15	20	5	7,166
Rail passenger transport	15	15	30	5	15,264
Water freight transport	60	195	255	50	158,331
Water passenger transport	40	140	180	35	125,453
Air and space transport	125	580	705	195	633,670
Scenic and sightseeing transport	520	1,405	1,925	385	1,177,050
Pipeline and other transport	100	380	480	90	281,929
Postal and courier pick-up and delivery services	11,515	34,165	45,680	9,700	25,990,013
Water transport support services	350	1,740	2,090	610	1,815,657
Airport operations and other air transport support services	150	695	845	245	754,843
Other transport support services	18,955	33,110	52,065	9,070	23,366,566
Warehousing and storage services	210	785	995	215	673,040
<b>Total transport, postal &amp; warehousing</b>	<b>54,695</b>	<b>137,785</b>	<b>192,480</b>	<b>37,340</b>	<b>102,719,564</b>
<b>Information media &amp; telecommunications</b>					
Newspaper, periodical, book and directory publishing	635	1,530	2,165	455	1,092,314
Software publishing	55	460	515	130	317,058
Motion picture and video activities	1,865	6,820	8,685	2,285	5,928,874
Sound recording and music publishing	720	2,365	3,085	770	2,003,900
Radio broadcasting	35	190	225	70	178,308
Television broadcasting	75	320	395	95	261,062
Internet publishing and broadcasting	570	2,390	2,955	820	2,857,551
Telecommunications services	120	515	635	185	639,708
Internet service providers and web search portals	230	745	970	225	597,070
Data processing, web hosting and electronic information storage	1,020	2,880	3,900	965	2,081,724
Libraries and archives	145	485	625	130	228,771
Other information services	15	85	100	20	42,707
<b>Total information media &amp; telecommunications</b>	<b>5,480</b>	<b>18,780</b>	<b>24,260</b>	<b>6,150</b>	<b>16,229,047</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Work related travel expenses		Work related uniform/clothing expenses		Work related self-education expenses	
	no.	\$	no.	\$	no.	\$
<b>Transport, postal &amp; warehousing</b>						
Road freight transport	6,270	32,562,783	30,660	9,112,248	1,425	2,035,632
Road passenger transport	1,710	3,844,133	11,190	3,078,375	1,100	2,176,740
Rail freight transport	5	5,502	10	2,512	5	392
Rail passenger transport	5	29,629	10	3,068	0	0
Water freight transport	25	140,075	125	35,022	10	9,562
Water passenger transport	20	53,161	85	24,351	10	18,522
Air and space transport	150	605,416	385	118,629	45	244,478
Scenic and sightseeing transport	200	673,273	845	243,756	85	168,850
Pipeline and other transport	55	318,447	210	64,545	5	3,620
Postal and courier pick-up and delivery services	3,435	6,262,460	22,335	6,177,325	1,825	3,074,395
Water transport support services	345	1,274,526	1,270	445,649	145	491,094
Airport operations and other air transport support services	135	599,473	430	124,337	60	209,155
Other transport support services	3,310	9,823,497	22,495	6,364,302	1,870	3,933,233
Warehousing and storage services	85	333,888	500	136,617	40	63,686
<b>Total transport, postal &amp; warehousing</b>	<b>15,745</b>	<b>56,526,263</b>	<b>90,555</b>	<b>25,930,736</b>	<b>6,620</b>	<b>12,429,359</b>
<b>Information media &amp; telecommunications</b>						
Newspaper, periodical, book and directory publishing	210	347,207	410	92,380	80	159,215
Software publishing	60	60,071	120	24,749	50	126,164
Motion picture and video activities	1,365	2,508,140	2,470	616,745	535	891,761
Sound recording and music publishing	370	580,690	1,200	299,554	180	227,072
Radio broadcasting	35	48,758	70	17,639	10	29,813
Television broadcasting	60	62,896	130	32,512	15	31,266
Internet publishing and broadcasting	370	793,700	1,025	252,819	155	284,516
Telecommunications services	90	167,466	305	78,414	40	55,022
Internet service providers and web search portals	100	144,536	385	87,300	55	80,696
Data processing, web hosting and electronic information storage	365	361,753	1,380	303,624	300	481,211
Libraries and archives	70	89,537	155	42,085	35	52,434
Other information services	15	16,070	35	8,687	10	35,206
<b>Total information media &amp; telecommunications</b>	<b>3,110</b>	<b>5,180,824</b>	<b>7,690</b>	<b>1,856,508</b>	<b>1,460</b>	<b>2,454,376</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Other work related expenses		Total work related expenses		Low value pool deduction	
	no.	\$	no.	\$	no.	\$
<b>Transport, postal &amp; warehousing</b>						
Road freight transport	26,185	31,222,873	34,745	109,813,348	1,070	385,602
Road passenger transport	10,945	11,025,029	14,185	32,965,047	500	319,340
Rail freight transport	10	10,128	15	25,700	0	0
Rail passenger transport	10	7,158	15	55,119	0	0
Water freight transport	115	146,171	150	489,161	5	4,310
Water passenger transport	90	154,782	110	376,269	5	1,784
Air and space transport	420	1,149,173	490	2,751,366	30	18,526
Scenic and sightseeing transport	825	1,116,687	1,070	3,379,616	45	33,721
Pipeline and other transport	185	230,592	245	899,133	5	790
Postal and courier pick-up and delivery services	20,940	19,781,049	28,255	61,285,242	795	336,278
Water transport support services	1,240	2,554,012	1,465	6,580,938	95	57,427
Airport operations and other air transport support services	490	1,165,742	555	2,853,550	40	20,599
Other transport support services	19,890	18,829,048	26,875	62,316,646	720	278,416
Warehousing and storage services	450	452,001	610	1,659,232	25	11,520
<b>Total transport, postal &amp; warehousing</b>	<b>81,795</b>	<b>87,844,445</b>	<b>108,780</b>	<b>285,450,367</b>	<b>3,345</b>	<b>1,468,313</b>
<b>Information media &amp; telecommunications</b>						
Newspaper, periodical, book and directory publishing	935	1,342,450	1,090	3,033,566	85	44,750
Software publishing	320	397,095	365	925,137	25	7,895
Motion picture and video activities	4,710	8,490,637	5,550	18,436,157	235	94,395
Sound recording and music publishing	1,620	2,302,534	2,025	5,413,750	80	44,366
Radio broadcasting	130	169,539	150	444,057	15	5,522
Television broadcasting	215	273,437	250	661,173	10	5,129
Internet publishing and broadcasting	1,540	2,119,799	1,840	6,308,385	95	31,509
Telecommunications services	365	423,363	445	1,363,973	15	7,442
Internet service providers and web search portals	515	581,507	630	1,491,109	40	19,533
Data processing, web hosting and electronic information storage	1,940	1,763,807	2,545	4,992,119	90	34,305
Libraries and archives	330	401,443	380	814,270	15	10,199
Other information services	55	68,971	70	171,641	5	47
<b>Total information media &amp; telecommunications</b>	<b>12,670</b>	<b>18,334,582</b>	<b>15,350</b>	<b>44,055,337</b>	<b>700</b>	<b>305,092</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Interest deductions		Dividend deductions		Gifts or donations	
	no.	\$	no.	\$	no.	\$
<b>Transport, postal &amp; warehousing</b>						
Road freight transport	1,495	2,192,437	475	1,851,799	14,910	3,390,117
Road passenger transport	1,005	3,537,096	500	2,415,450	7,665	2,623,150
Rail freight transport	0	0	5	8,687	5	2,398
Rail passenger transport	5	13,007	5	100	5	580
Water freight transport	10	32,884	5	58,294	70	23,258
Water passenger transport	5	47,733	5	30,640	50	30,321
Air and space transport	40	230,603	40	596,623	245	126,251
Scenic and sightseeing transport	80	1,278,590	45	492,296	535	290,998
Pipeline and other transport	15	5,252	5	16,372	115	25,639
Postal and courier pick-up and delivery services	1,405	1,871,551	610	2,531,959	13,940	3,811,981
Water transport support services	85	192,507	45	296,936	670	193,112
Airport operations and other air transport support services	50	138,767	45	172,831	360	159,104
Other transport support services	1,195	1,527,833	490	1,678,329	11,900	3,454,932
Warehousing and storage services	45	103,052	35	145,765	315	101,815
<b>Total transport, postal &amp; warehousing</b>	<b>5,430</b>	<b>11,171,312</b>	<b>2,305</b>	<b>10,296,081</b>	<b>50,785</b>	<b>14,233,656</b>
<b>Information media &amp; telecommunications</b>						
Newspaper, periodical, book and directory publishing	150	328,266	90	483,662	925	3,655,213
Software publishing	25	40,690	15	18,156	180	123,459
Motion picture and video activities	335	569,744	150	694,653	2,910	1,361,066
Sound recording and music publishing	95	184,618	35	126,229	955	330,282
Radio broadcasting	10	5,101	5	11,549	80	37,385
Television broadcasting	20	9,479	5	12,754	150	61,174
Internet publishing and broadcasting	150	303,666	95	577,654	1,130	482,103
Telecommunications services	30	39,925	15	72,453	225	140,453
Internet service providers and web search portals	40	40,298	20	66,336	330	109,951
Data processing, web hosting and electronic information storage	175	214,423	90	1,109,933	1,510	499,780
Libraries and archives	40	22,979	15	67,013	305	156,182
Other information services	5	757	5	8,331	35	9,914
<b>Total information media &amp; telecommunications</b>	<b>1,080</b>	<b>1,759,946</b>	<b>535</b>	<b>3,248,723</b>	<b>8,735</b>	<b>6,966,962</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Cost of managing tax affairs		Non-employer sponsored super contributions		Other deductions	
	no.	\$	no.	\$	no.	\$
<b>Transport, postal &amp; warehousing</b>						
Road freight transport	27,565	9,724,831	1,395	12,490,714	3,015	6,341,657
Road passenger transport	13,280	5,041,041	720	9,068,220	1,075	2,590,001
Rail freight transport	15	4,568	5	543	5	1,371
Rail passenger transport	10	3,053	5	18,509	5	6,040
Water freight transport	120	60,703	5	57,400	15	15,227
Water passenger transport	100	52,388	5	5,626	10	26,192
Air and space transport	400	404,278	20	487,223	80	361,576
Scenic and sightseeing transport	975	564,805	65	1,104,760	125	306,988
Pipeline and other transport	205	172,198	30	331,968	40	107,622
Postal and courier pick-up and delivery services	21,255	6,036,061	905	7,586,108	2,020	3,552,187
Water transport support services	1,250	545,783	40	1,141,484	145	245,192
Airport operations and other air transport support services	510	220,821	20	629,676	80	207,367
Other transport support services	22,035	5,712,914	630	5,843,416	1,500	2,867,019
Warehousing and storage services	510	237,966	35	523,687	65	145,319
<b>Total transport, postal &amp; warehousing</b>	<b>88,230</b>	<b>28,781,410</b>	<b>3,870</b>	<b>39,289,334</b>	<b>8,175</b>	<b>16,773,758</b>
<b>Information media &amp; telecommunications</b>						
Newspaper, periodical, book and directory publishing	1,050	475,952	75	1,428,216	115	408,056
Software publishing	230	153,185	5	200,552	50	118,279
Motion picture and video activities	4,235	2,063,264	110	2,021,985	465	954,738
Sound recording and music publishing	1,470	473,830	35	428,771	140	303,954
Radio broadcasting	120	39,152	5	70,247	10	16,817
Television broadcasting	225	359,092	10	87,788	30	52,130
Internet publishing and broadcasting	1,505	619,866	65	1,075,105	225	506,066
Telecommunications services	315	95,266	10	182,611	40	42,198
Internet service providers and web search portals	445	163,906	15	286,532	45	89,085
Data processing, web hosting and electronic information storage	1,620	498,180	40	745,026	170	309,014
Libraries and archives	325	104,648	10	258,910	30	47,084
Other information services	45	17,594	0	0	5	8,138
<b>Total information media &amp; telecommunications</b>	<b>11,590</b>	<b>5,063,935</b>	<b>380</b>	<b>6,785,743</b>	<b>1,325</b>	<b>2,855,559</b>

## Taxation statistics 2009–10

### Table 4: Personal tax

#### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Total deductions	
	no.	\$
<b>Transport, postal &amp; warehousing</b>		
Road freight transport	43,062	146,335,086
Road passenger transport	20,407	58,713,831
Rail freight transport	16	43,267
Rail passenger transport	19	101,232
Water freight transport	191	741,237
Water passenger transport	145	570,953
Air and space transport	611	4,977,078
Scenic and sightseeing transport	1,479	7,490,238
Pipeline and other transport	342	1,560,772
Postal and courier pick-up and delivery services	35,416	87,287,564
Water transport support services	1,778	9,310,484
Airport operations and other air transport support services	736	4,410,124
Other transport support services	34,720	83,834,496
Warehousing and storage services	802	2,931,363
<b>Total transport, postal &amp; warehousing</b>	<b>139,724</b>	<b>408,307,725</b>
<b>Information media &amp; telecommunications</b>		
Newspaper, periodical, book and directory publishing	1,704	9,931,624
Software publishing	440	1,587,353
Motion picture and video activities	7,065	28,350,435
Sound recording and music publishing	2,510	7,307,551
Radio broadcasting	193	636,450
Television broadcasting	331	1,248,719
Internet publishing and broadcasting	2,426	9,957,343
Telecommunications services	522	1,944,458
Internet service providers and web search portals	785	2,287,048
Data processing, web hosting and electronic information storage	3,158	8,408,605
Libraries and archives	528	1,482,443
Other information services	78	216,422
<b>Total information media &amp; telecommunications</b>	<b>19,740</b>	<b>73,358,451</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Non-taxable individuals <sup>2</sup>	Taxable individuals <sup>3</sup>	Total individuals	Work related car expenses	
	no.	no.	no.	no.	\$
<b>Financial &amp; insurance services</b>					
Central banking	5	10	10	5	8,036
Depository financial intermediation	80	290	370	75	374,106
Non-depository financing	450	1,045	1,495	295	791,899
Financial asset investing	161,945	348,350	510,295	43,995	124,561,892
Life insurance	80	195	275	55	211,648
Health and general insurance	530	1,915	2,445	650	2,371,316
Superannuation funds	50	155	205	25	68,407
Auxiliary finance and investment services	6,140	22,230	28,370	7,705	32,378,451
Auxiliary insurance services	1,320	4,095	5,420	1,455	5,273,815
<b>Total financial &amp; insurance services</b>	<b>170,600</b>	<b>378,285</b>	<b>548,885</b>	<b>54,265</b>	<b>166,039,570</b>
<b>Rental, hiring &amp; real estate services</b>					
Motor vehicle and transport equipment rental and hiring	995	2,685	3,680	770	2,416,448
Farm animal and bloodstock leasing	15	20	30	5	9,466
Other goods and equipment rental and hiring	3,580	10,725	14,300	3,180	9,312,479
Non-financial intangible assets (except copyrights) leasing	445	1,530	1,975	245	808,268
Property operators	16,040	54,580	70,620	10,175	39,679,315
Real estate services	5,220	14,265	19,490	5,730	35,193,641
<b>Total rental, hiring &amp; real estate services</b>	<b>26,295</b>	<b>83,800</b>	<b>110,095</b>	<b>20,110</b>	<b>87,419,617</b>
<b>Professional, scientific &amp; technical services</b>					
Scientific research services	825	3,710	4,540	1,220	2,729,727
Architectural, engineering and technical services	20,010	79,205	99,215	23,845	66,943,853
Legal and accounting services	21,240	76,460	97,700	25,215	60,858,651
Advertising services	5,620	20,250	25,870	8,130	26,951,567
Market research and statistical services	1,840	6,410	8,250	2,390	7,029,577
Management and related consulting services	13,880	56,300	70,185	19,495	66,780,777
Veterinary services	545	2,125	2,670	605	1,794,177
Other professional, scientific and technical services	10,195	27,135	37,330	9,205	22,860,816
Computer system design and related services	9,940	57,355	67,300	17,960	51,168,960
<b>Total professional, scientific &amp; technical services</b>	<b>84,105</b>	<b>328,955</b>	<b>413,060</b>	<b>108,065</b>	<b>307,118,105</b>
<b>Administrative &amp; support services</b>					
Employment services	2,110	8,390	10,500	3,115	9,925,192
Travel agency and tour arrangement services	1,570	3,230	4,800	1,000	2,363,286
Other administrative services	12,725	35,310	48,035	11,945	25,098,209
Building cleaning, pest control and gardening services	62,200	119,990	182,190	37,750	89,960,632
Packaging services	430	1,090	1,520	335	786,259
<b>Total administrative &amp; support services</b>	<b>79,030</b>	<b>168,010</b>	<b>247,045</b>	<b>54,145</b>	<b>128,133,578</b>



# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Work related travel expenses		Work related uniform/clothing expenses		Work related self-education expenses	
	no.	\$	no.	\$	no.	\$
<b>Financial &amp; insurance services</b>						
Central banking	5	1,791	5	874	0	0
Depository financial intermediation	30	59,607	90	23,399	10	28,911
Non-depository financing	105	142,518	485	105,719	55	88,523
Financial asset investing	12,855	26,003,893	87,325	19,231,644	4,440	8,627,706
Life insurance	20	40,515	55	12,453	5	12,598
Health and general insurance	310	385,986	850	222,097	125	259,176
Superannuation funds	15	24,393	40	9,173	10	35,050
Auxiliary finance and investment services	3,320	4,936,961	7,535	1,876,609	1,475	2,941,383
Auxiliary insurance services	540	724,627	2,160	566,748	270	435,185
<b>Total financial &amp; insurance services</b>	<b>17,205</b>	<b>32,320,291</b>	<b>98,535</b>	<b>22,048,716</b>	<b>6,390</b>	<b>12,428,532</b>
<b>Rental, hiring &amp; real estate services</b>						
Motor vehicle and transport equipment rental and hiring	295	922,734	1,455	368,216	95	178,545
Farm animal and bloodstock leasing	5	833	10	3,011	5	465
Other goods and equipment rental and hiring	1,155	2,254,157	6,100	1,548,687	555	866,219
Non-financial intangible assets (except copyrights) leasing	105	225,713	415	107,757	35	121,205
Property operators	3,640	9,232,430	15,070	3,464,918	1,100	2,167,433
Real estate services	1,940	2,959,979	5,285	1,468,610	725	1,441,289
<b>Total rental, hiring &amp; real estate services</b>	<b>7,140</b>	<b>15,595,846</b>	<b>28,335</b>	<b>6,961,199</b>	<b>2,505</b>	<b>4,775,156</b>
<b>Professional, scientific &amp; technical services</b>						
Scientific research services	790	1,498,314	1,140	270,155	320	815,578
Architectural, engineering and technical services	9,950	13,980,592	29,830	6,945,899	5,325	9,907,223
Legal and accounting services	8,305	7,515,756	19,660	4,169,287	6,940	14,452,951
Advertising services	3,605	4,712,591	10,680	2,946,312	1,880	3,210,149
Market research and statistical services	1,155	1,471,550	2,325	580,270	525	1,151,097
Management and related consulting services	9,845	16,510,310	17,110	4,274,879	3,780	9,485,727
Veterinary services	320	550,971	825	204,302	150	409,199
Other professional, scientific and technical services	3,965	5,128,463	13,655	3,366,707	2,605	4,160,290
Computer system design and related services	8,090	9,927,225	16,845	3,816,855	4,880	11,173,222
<b>Total professional, scientific &amp; technical services</b>	<b>46,015</b>	<b>61,295,772</b>	<b>112,070</b>	<b>26,574,666</b>	<b>26,405</b>	<b>54,765,436</b>
<b>Administrative &amp; support services</b>						
Employment services	1,310	2,609,244	4,540	1,316,243	575	1,122,038
Travel agency and tour arrangement services	625	1,295,137	1,630	417,091	200	382,004
Other administrative services	4,475	4,602,918	16,545	4,079,824	2,895	5,066,335
Building cleaning, pest control and gardening services	10,315	15,167,071	93,755	25,055,405	6,740	11,665,255
Packaging services	95	133,719	780	207,793	65	83,842
<b>Total administrative &amp; support services</b>	<b>16,815</b>	<b>23,808,089</b>	<b>117,250</b>	<b>31,076,356</b>	<b>10,480</b>	<b>18,319,474</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Other work related expenses		Total work related expenses		Low value pool deduction	
	no.	\$	no.	\$	no.	\$
<b>Financial &amp; insurance services</b>						
Central banking	5	8,267	10	18,968	0	0
Depository financial intermediation	180	273,938	205	759,961	10	9,208
Non-depository financing	665	598,699	845	1,727,358	40	12,387
Financial asset investing	105,420	91,161,228	147,320	269,586,363	8,335	3,336,574
Life insurance	95	94,459	125	371,673	15	3,668
Health and general insurance	1,225	1,460,263	1,510	4,698,838	75	58,271
Superannuation funds	70	67,461	80	204,484	5	505
Auxiliary finance and investment services	13,865	19,790,821	16,665	61,924,225	940	555,557
Auxiliary insurance services	2,470	2,609,523	3,245	9,609,898	160	70,481
<b>Total financial &amp; insurance services</b>	<b>124,005</b>	<b>116,064,659</b>	<b>170,000</b>	<b>348,901,768</b>	<b>9,575</b>	<b>4,046,651</b>
<b>Rental, hiring &amp; real estate services</b>						
Motor vehicle and transport equipment rental and hiring	1,665	1,929,268	2,120	5,815,211	130	68,697
Farm animal and bloodstock leasing	10	33,668	15	47,443	5	278
Other goods and equipment rental and hiring	6,470	6,740,640	8,490	20,722,182	355	173,954
Non-financial intangible assets (except copyrights) leasing	610	834,946	750	2,097,889	65	27,487
Property operators	22,820	30,543,087	28,660	85,087,183	3,140	2,276,617
Real estate services	8,440	20,404,447	10,105	61,467,966	895	574,238
<b>Total rental, hiring &amp; real estate services</b>	<b>40,015</b>	<b>60,486,056</b>	<b>50,135</b>	<b>175,237,874</b>	<b>4,585</b>	<b>3,121,271</b>
<b>Professional, scientific &amp; technical services</b>						
Scientific research services	2,715	4,286,328	3,025	9,600,102	215	83,992
Architectural, engineering and technical services	49,380	58,542,342	59,340	156,319,909	3,305	1,436,113
Legal and accounting services	40,485	48,401,952	51,215	135,398,597	2,540	1,305,328
Advertising services	14,130	16,898,838	17,740	54,719,457	555	257,112
Market research and statistical services	4,525	5,226,055	5,410	15,458,549	225	85,872
Management and related consulting services	37,085	56,308,305	42,950	153,359,998	2,600	1,184,300
Veterinary services	1,125	2,077,619	1,290	5,036,268	80	35,486
Other professional, scientific and technical services	18,840	22,419,933	23,700	57,936,209	990	414,859
Computer system design and related services	40,880	56,699,811	46,655	132,786,073	2,610	1,249,993
<b>Total professional, scientific &amp; technical services</b>	<b>209,170</b>	<b>270,861,183</b>	<b>251,325</b>	<b>720,615,162</b>	<b>13,125</b>	<b>6,053,055</b>
<b>Administrative &amp; support services</b>						
Employment services	5,670	7,337,801	7,035	22,310,518	295	125,801
Travel agency and tour arrangement services	1,940	2,185,342	2,500	6,642,860	105	42,548
Other administrative services	23,010	20,601,449	29,895	59,448,735	955	395,107
Building cleaning, pest control and gardening services	74,805	54,349,697	110,290	196,198,060	2,740	1,016,208
Packaging services	740	558,198	990	1,769,811	20	10,591
<b>Total administrative &amp; support services</b>	<b>106,165</b>	<b>85,032,487</b>	<b>150,710</b>	<b>286,369,984</b>	<b>4,115</b>	<b>1,590,255</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Interest deductions		Dividend deductions		Gifts or donations	
	no.	\$	no.	\$	no.	\$
<b>Financial &amp; insurance services</b>						
Central banking	0	0	5	3,756	5	633
Depository financial intermediation	40	265,498	40	784,171	170	119,978
Non-depository financing	105	508,991	95	407,574	515	225,944
Financial asset investing	41,475	147,350,616	35,985	166,727,423	167,910	255,960,325
Life insurance	15	99,376	15	31,327	90	33,532
Health and general insurance	170	709,304	95	589,637	1,015	566,103
Superannuation funds	30	85,689	25	52,147	95	127,751
Auxiliary finance and investment services	2,700	20,197,115	2,215	24,098,442	12,265	14,806,275
Auxiliary insurance services	255	719,347	180	1,055,546	1,950	820,047
<b>Total financial &amp; insurance services</b>	<b>44,795</b>	<b>169,935,936</b>	<b>38,650</b>	<b>193,750,023</b>	<b>184,015</b>	<b>272,660,588</b>
<b>Rental, hiring &amp; real estate services</b>						
Motor vehicle and transport equipment rental and hiring	220	956,373	185	1,263,924	1,240	923,659
Farm animal and bloodstock leasing	5	300	5	28,365	5	2,257
Other goods and equipment rental and hiring	605	3,509,074	345	1,025,113	4,435	2,240,137
Non-financial intangible assets (except copyrights) leasing	185	572,198	120	760,284	800	779,781
Property operators	7,595	66,280,537	5,190	49,327,198	28,190	49,549,767
Real estate services	1,375	7,413,051	810	6,893,398	6,445	5,197,571
<b>Total rental, hiring &amp; real estate services</b>	<b>9,980</b>	<b>78,731,533</b>	<b>6,655</b>	<b>59,298,282</b>	<b>41,110</b>	<b>58,693,172</b>
<b>Professional, scientific &amp; technical services</b>						
Scientific research services	285	700,559	205	1,026,260	2,270	1,824,234
Architectural, engineering and technical services	4,810	12,214,037	2,820	14,059,253	35,790	17,348,482
Legal and accounting services	7,375	41,388,685	5,505	39,252,773	43,375	35,999,833
Advertising services	1,060	2,331,319	475	2,407,087	9,470	3,997,807
Market research and statistical services	480	1,699,640	305	1,582,240	3,600	1,502,463
Management and related consulting services	4,855	28,290,662	3,675	26,884,869	32,385	25,920,194
Veterinary services	175	815,229	150	828,819	985	713,395
Other professional, scientific and technical services	1,505	2,110,379	650	2,266,198	12,605	5,034,163
Computer system design and related services	3,340	7,344,886	2,140	10,206,204	25,660	12,961,441
<b>Total professional, scientific &amp; technical services</b>	<b>23,880</b>	<b>96,895,396</b>	<b>15,920</b>	<b>98,513,703</b>	<b>166,135</b>	<b>105,302,012</b>
<b>Administrative &amp; support services</b>						
Employment services	410	672,338	225	1,275,561	3,735	1,418,255
Travel agency and tour arrangement services	220	606,401	120	508,561	1,500	772,689
Other administrative services	2,120	3,969,596	1,020	3,650,467	18,805	6,128,717
Building cleaning, pest control and gardening services	4,530	5,343,175	1,740	5,388,056	50,395	12,000,552
Packaging services	45	70,692	25	90,717	495	86,508
<b>Total administrative &amp; support services</b>	<b>7,325</b>	<b>10,662,202</b>	<b>3,130</b>	<b>10,913,362</b>	<b>74,930</b>	<b>20,406,721</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Cost of managing tax affairs		Non-employer sponsored super contributions		Other deductions	
	no.	\$	no.	\$	no.	\$
<b>Financial &amp; insurance services</b>						
Central banking	5	913	0	0	0	0
Depository financial intermediation	190	201,727	15	441,607	40	1,171,438
Non-depository financing	660	332,231	35	970,189	100	343,435
Financial asset investing	197,630	144,916,755	42,370	1,014,114,707	30,240	144,750,348
Life insurance	120	52,923	20	327,925	35	95,466
Health and general insurance	1,205	503,655	95	2,189,284	230	541,602
Superannuation funds	105	125,867	10	201,759	25	136,132
Auxiliary finance and investment services	13,885	12,650,468	1,150	29,140,579	3,640	20,302,734
Auxiliary insurance services	2,595	1,078,305	250	5,751,285	525	1,373,679
<b>Total financial &amp; insurance services</b>	<b>216,395</b>	<b>159,862,844</b>	<b>43,950</b>	<b>1,053,137,335</b>	<b>34,835</b>	<b>168,714,834</b>
<b>Rental, hiring &amp; real estate services</b>						
Motor vehicle and transport equipment rental and hiring	1,700	1,369,530	125	3,207,172	290	1,663,333
Farm animal and bloodstock leasing	15	14,611	5	20,000	5	4,623
Other goods and equipment rental and hiring	6,615	2,886,483	375	7,465,006	910	3,286,197
Non-financial intangible assets (except copyrights) leasing	1,095	680,682	80	2,306,785	165	753,871
Property operators	38,145	85,767,008	4,210	146,685,402	6,360	40,547,609
Real estate services	10,040	8,007,468	890	26,342,055	1,600	5,892,098
<b>Total rental, hiring &amp; real estate services</b>	<b>57,610</b>	<b>98,725,782</b>	<b>5,675</b>	<b>186,026,420</b>	<b>9,325</b>	<b>52,147,731</b>
<b>Professional, scientific &amp; technical services</b>						
Scientific research services	2,375	1,613,167	130	3,039,488	330	722,904
Architectural, engineering and technical services	48,745	20,989,090	3,030	56,187,310	7,685	16,854,425
Legal and accounting services	30,935	23,955,601	8,395	216,040,763	9,200	37,692,290
Advertising services	12,625	5,086,420	335	5,828,914	1,380	2,930,006
Market research and statistical services	3,995	1,643,063	170	4,227,664	545	1,544,400
Management and related consulting services	37,540	25,151,839	2,745	72,624,233	6,650	27,169,950
Veterinary services	1,165	814,880	385	10,032,838	490	1,440,341
Other professional, scientific and technical services	17,025	5,207,287	450	7,883,218	1,530	3,019,586
Computer system design and related services	30,370	12,416,660	965	16,139,975	5,295	11,747,832
<b>Total professional, scientific &amp; technical services</b>	<b>184,775</b>	<b>96,878,007</b>	<b>16,605</b>	<b>392,004,403</b>	<b>33,110</b>	<b>103,121,734</b>
<b>Administrative &amp; support services</b>						
Employment services	5,565	2,234,006	200	3,068,610	710	1,419,612
Travel agency and tour arrangement services	2,215	917,193	155	3,246,947	205	480,140
Other administrative services	21,745	6,555,036	735	13,674,154	2,005	3,859,180
Building cleaning, pest control and gardening services	83,285	19,602,089	2,500	21,250,313	5,795	10,627,656
Packaging services	745	171,612	15	298,042	65	95,374
<b>Total administrative &amp; support services</b>	<b>113,555</b>	<b>29,479,936</b>	<b>3,605</b>	<b>41,538,066</b>	<b>8,785</b>	<b>16,481,962</b>

## Taxation statistics 2009–10

### Table 4: Personal tax

#### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Total deductions	
	no.	\$
<b>Financial &amp; insurance services</b>		
Central banking	9	24,270
Depository financial intermediation	302	3,857,694
Non-depository financing	1,187	4,531,047
Financial asset investing	360,898	2,160,248,554
Life insurance	211	1,025,091
Health and general insurance	2,050	9,928,237
Superannuation funds	170	949,710
Auxiliary finance and investment services	24,009	185,413,737
Auxiliary insurance services	4,492	20,637,387
<b>Total financial &amp; insurance services</b>	<b>393,328</b>	<b>2,386,615,727</b>
<b>Rental, hiring &amp; real estate services</b>		
Motor vehicle and transport equipment rental and hiring	2,928	15,454,047
Farm animal and bloodstock leasing	25	117,877
Other goods and equipment rental and hiring	11,155	41,458,249
Non-financial intangible assets (except copyrights) leasing	1,562	7,992,823
Property operators	58,000	528,097,731
Real estate services	15,536	122,037,477
<b>Total rental, hiring &amp; real estate services</b>	<b>89,206</b>	<b>715,158,204</b>
<b>Professional, scientific &amp; technical services</b>		
Scientific research services	3,990	18,702,449
Architectural, engineering and technical services	80,749	297,006,741
Legal and accounting services	79,660	533,793,677
Advertising services	21,433	78,047,966
Market research and statistical services	6,940	27,805,575
Management and related consulting services	60,012	362,560,220
Veterinary services	2,212	19,751,099
Other professional, scientific and technical services	29,556	84,068,080
Computer system design and related services	56,646	205,513,636
<b>Total professional, scientific &amp; technical services</b>	<b>341,198</b>	<b>1,627,249,443</b>
<b>Administrative &amp; support services</b>		
Employment services	8,742	32,704,683
Travel agency and tour arrangement services	3,573	13,233,905
Other administrative services	38,738	97,890,021
Building cleaning, pest control and gardening services	136,963	272,207,399
Packaging services	1,176	2,594,225
<b>Total administrative &amp; support services</b>	<b>189,192</b>	<b>418,630,233</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Non-taxable individuals <sup>2</sup>	Taxable individuals <sup>3</sup>	Total individuals	Work related car expenses	
	no.	no.	no.	no.	\$
<b>Total public administration and safety</b>	<b>4,005</b>	<b>15,200</b>	<b>19,205</b>	<b>5,790</b>	<b>17,398,049</b>
<b>Education &amp; training</b>					
Preschool education	195	465	655	190	331,557
School education	525	1,725	2,250	800	1,265,810
Tertiary education	2,605	10,925	13,530	4,225	10,087,771
Adult, community and other education	21,015	49,385	70,400	18,285	36,090,599
Educational support services	430	1,485	1,915	630	1,158,149
<b>Total education &amp; training</b>	<b>24,765</b>	<b>63,985</b>	<b>88,745</b>	<b>24,125</b>	<b>48,933,886</b>
<b>Health care &amp; social assistance</b>					
Hospitals	435	2,430	2,865	905	2,379,609
Medical services	2,770	36,980	39,750	8,630	29,315,527
Pathology and diagnostic imaging services	175	1,780	1,955	680	2,358,879
Allied health services	16,700	56,665	73,365	15,910	33,343,913
Other health care services	220	940	1,160	345	849,446
Residential care services	330	890	1,220	370	772,444
Child care services	13,000	17,445	30,445	5,475	8,892,956
Other social assistance services	4,405	12,725	17,130	5,295	10,623,669
<b>Total health care &amp; social assistance</b>	<b>38,040</b>	<b>129,850</b>	<b>167,890</b>	<b>37,610</b>	<b>88,536,443</b>
<b>Arts &amp; recreation services</b>					
Museum operation	160	405	565	115	214,535
Parks and gardens operations	110	315	430	100	227,974
Creative and performing arts activities	28,285	80,845	109,130	27,185	62,675,547
Sports and physical recreation activities	1,775	6,170	7,945	2,305	8,265,935
Horse and dog racing activities	1,455	2,380	3,830	670	2,056,574
Amusement and other recreation activities	670	1,665	2,335	535	1,503,042
Gambling activities	500	1,185	1,685	220	689,818
<b>Total arts &amp; recreation services</b>	<b>32,960</b>	<b>92,960</b>	<b>125,920</b>	<b>31,130</b>	<b>75,633,425</b>
<b>Other services</b>					
Automotive repair and maintenance	8,515	30,765	39,280	8,410	23,881,062
Machinery and equipment repair and maintenance	3,955	15,355	19,310	4,720	14,723,776
Other repair and maintenance	1,550	2,690	4,235	605	1,470,273
Personal care services	25,210	37,300	62,510	10,865	21,967,474
Funeral, crematorium and cemetery services	550	2,345	2,890	855	2,221,628
Other personal services	16,755	38,140	54,895	13,580	31,034,818
Religious services	520	710	1,230	345	1,076,726
Civic, professional and other interest group services	2,575	8,750	11,325	2,760	8,556,167
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	110	560	665	145	505,996
<b>Total other services</b>	<b>59,730</b>	<b>136,615</b>	<b>196,345</b>	<b>42,290</b>	<b>105,437,920</b>
<b>Other<sup>7</sup></b>	<b>453,475</b>	<b>1,349,660</b>	<b>1,803,130</b>	<b>393,010</b>	<b>1,042,336,607</b>
<b>Total all industries</b>	<b>1,278,525</b>	<b>3,674,335</b>	<b>4,952,855</b>	<b>1,043,885</b>	<b>2,984,008,549</b>
<b>TOTAL</b>	<b>3,274,060</b>	<b>9,105,970</b>	<b>12,380,030</b>	<b>2,810,145</b>	<b>6,926,735,073</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Work related travel expenses		Work related uniform/clothing expenses		Work related self-education expenses	
	no.	\$	no.	\$	no.	\$
<b>Total public administration and safety</b>	<b>2,050</b>	<b>3,672,768</b>	<b>10,860</b>	<b>3,428,931</b>	<b>1,140</b>	<b>2,001,381</b>
<b>Education &amp; training</b>						
Preschool education	60	68,503	205	46,448	30	44,732
School education	340	350,925	710	151,770	145	252,914
Tertiary education	2,240	3,687,604	4,025	997,063	970	1,989,366
Adult, community and other education	7,680	9,554,640	23,040	5,808,638	5,440	8,865,920
Educational support services	335	448,998	415	91,013	120	245,114
<b>Total education &amp; training</b>	<b>10,655</b>	<b>14,110,670</b>	<b>28,395</b>	<b>7,094,932</b>	<b>6,700</b>	<b>11,398,046</b>
<b>Health care &amp; social assistance</b>						
Hospitals	525	1,053,639	880	232,136	250	772,900
Medical services	5,325	14,947,089	4,660	1,037,194	2,590	12,030,797
Pathology and diagnostic imaging services	380	1,141,069	515	127,621	110	443,591
Allied health services	7,270	7,846,907	20,010	4,699,999	5,625	13,236,993
Other health care services	175	303,925	495	130,101	105	198,040
Residential care services	105	135,598	535	138,015	95	131,490
Child care services	1,125	745,965	12,035	2,856,609	1,785	2,246,703
Other social assistance services	2,015	2,094,183	6,130	1,566,826	1,610	3,488,857
<b>Total health care &amp; social assistance</b>	<b>16,920</b>	<b>28,268,375</b>	<b>45,265</b>	<b>10,788,501</b>	<b>12,170</b>	<b>32,549,371</b>
<b>Arts &amp; recreation services</b>						
Museum operation	85	128,692	180	42,304	30	77,832
Parks and gardens operations	30	88,449	205	52,268	10	16,094
Creative and performing arts activities	15,030	24,376,195	35,135	9,174,208	7,220	11,296,100
Sports and physical recreation activities	1,020	2,006,067	3,710	1,180,909	380	752,745
Horse and dog racing activities	210	464,770	1,480	464,541	75	118,977
Amusement and other recreation activities	235	383,720	905	231,933	110	175,019
Gambling activities	65	111,174	490	111,348	30	35,019
<b>Total arts &amp; recreation services</b>	<b>16,680</b>	<b>27,559,067</b>	<b>42,105</b>	<b>11,257,511</b>	<b>7,850</b>	<b>12,471,786</b>
<b>Other services</b>						
Automotive repair and maintenance	2,360	5,972,506	20,535	5,922,383	1,015	1,440,567
Machinery and equipment repair and maintenance	1,640	2,686,367	9,130	2,281,746	1,005	1,540,875
Other repair and maintenance	170	321,521	1,340	329,774	85	119,085
Personal care services	3,560	3,065,748	21,960	5,676,292	2,730	4,574,252
Funeral, crematorium and cemetery services	390	406,636	1,485	421,843	310	496,009
Other personal services	4,590	5,268,932	24,815	7,174,215	4,275	7,112,153
Religious services	170	247,785	360	100,410	60	96,512
Civic, professional and other interest group services	1,210	2,156,933	4,290	1,149,947	595	1,102,973
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	60	190,892	105	36,775	20	68,310
<b>Total other services</b>	<b>14,155</b>	<b>20,317,320</b>	<b>84,015</b>	<b>23,093,385</b>	<b>10,090</b>	<b>16,550,736</b>
<b>Other<sup>7</sup></b>	<b>150,230</b>	<b>246,671,925</b>	<b>718,540</b>	<b>182,131,611</b>	<b>80,815</b>	<b>145,006,036</b>
<b>Total all industries</b>	<b>400,145</b>	<b>741,086,780</b>	<b>1,836,905</b>	<b>480,063,636</b>	<b>208,890</b>	<b>380,002,865</b>
<b>TOTAL</b>	<b>1,026,210</b>	<b>1,649,153,705</b>	<b>5,797,185</b>	<b>1,497,228,275</b>	<b>672,860</b>	<b>1,103,361,675</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Other work related expenses		Total work related expenses		Low value pool deduction	
	no.	\$	no.	\$	no.	\$
<b>Total public administration and safety</b>	<b>11,015</b>	<b>13,596,939</b>	<b>13,485</b>	<b>40,098,068</b>	<b>460</b>	<b>185,403</b>
<b>Education &amp; training</b>						
Preschool education	340	457,080	400	948,320	25	11,473
School education	1,510	2,189,969	1,655	4,211,388	95	31,309
Tertiary education	8,185	12,809,247	9,160	29,571,051	605	250,065
Adult, community and other education	36,335	48,332,839	43,550	108,652,636	2,110	794,504
Educational support services	1,190	1,931,174	1,290	3,874,448	90	34,613
<b>Total education &amp; training</b>	<b>47,560</b>	<b>65,720,309</b>	<b>56,055</b>	<b>147,257,843</b>	<b>2,920</b>	<b>1,121,964</b>
<b>Health care &amp; social assistance</b>						
Hospitals	1,780	4,749,648	1,970	9,187,932	170	57,279
Medical services	18,060	91,838,667	19,520	149,169,274	2,590	1,397,307
Pathology and diagnostic imaging services	1,260	8,285,989	1,360	12,357,149	125	56,994
Allied health services	32,830	48,938,964	38,920	108,066,776	2,015	948,088
Other health care services	725	1,126,926	835	2,608,438	50	9,511
Residential care services	670	702,281	810	1,879,828	25	8,657
Child care services	10,985	8,279,230	15,460	23,021,463	460	161,140
Other social assistance services	10,005	11,854,751	11,730	29,628,286	470	195,394
<b>Total health care &amp; social assistance</b>	<b>76,320</b>	<b>175,776,456</b>	<b>90,605</b>	<b>335,919,146</b>	<b>5,900</b>	<b>2,834,370</b>
<b>Arts &amp; recreation services</b>						
Museum operation	285	380,100	335	843,463	15	8,386
Parks and gardens operations	205	211,447	265	596,232	10	2,765
Creative and performing arts activities	57,600	92,367,103	69,870	199,889,153	3,125	1,196,337
Sports and physical recreation activities	3,895	7,921,233	4,910	20,126,889	230	96,652
Horse and dog racing activities	1,360	1,756,661	1,855	4,861,523	55	17,917
Amusement and other recreation activities	1,025	1,337,836	1,335	3,631,550	60	31,479
Gambling activities	505	509,560	700	1,456,919	30	9,264
<b>Total arts &amp; recreation services</b>	<b>64,875</b>	<b>104,483,940</b>	<b>79,270</b>	<b>231,405,729</b>	<b>3,525</b>	<b>1,362,800</b>
<b>Other services</b>						
Automotive repair and maintenance	17,720	21,636,682	22,700	58,853,200	1,410	567,590
Machinery and equipment repair and maintenance	9,650	11,560,043	12,040	32,792,807	665	267,338
Other repair and maintenance	1,250	1,154,272	1,710	3,394,925	105	48,224
Personal care services	21,695	17,649,038	29,655	52,932,804	975	341,389
Funeral, crematorium and cemetery services	1,655	1,536,250	2,190	5,082,366	45	19,160
Other personal services	25,450	25,931,899	33,670	76,522,017	1,100	492,673
Religious services	615	988,862	725	2,510,295	50	17,638
Civic, professional and other interest group services	5,450	7,327,295	6,820	20,293,315	365	148,159
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	310	636,201	375	1,438,174	20	5,450
<b>Total other services</b>	<b>83,790</b>	<b>88,420,542</b>	<b>109,880</b>	<b>253,819,903</b>	<b>4,730</b>	<b>1,907,621</b>
<b>Other<sup>7</sup></b>	<b>861,505</b>	<b>874,019,966</b>	<b>1,107,725</b>	<b>2,490,166,145</b>	<b>46,120</b>	<b>19,074,656</b>
<b>Total all industries</b>	<b>2,151,540</b>	<b>2,467,317,712</b>	<b>2,764,135</b>	<b>7,052,479,542</b>	<b>127,470</b>	<b>55,294,449</b>
<b>TOTAL</b>	<b>6,184,115</b>	<b>5,955,677,123</b>	<b>8,118,630</b>	<b>17,132,155,851</b>	<b>271,100</b>	<b>110,160,319</b>



# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Interest deductions		Dividend deductions		Gifts or donations	
	no.	\$	no.	\$	no.	\$
<b>Total public administration and safety</b>	<b>670</b>	<b>1,322,720</b>	<b>280</b>	<b>1,245,971</b>	<b>6,380</b>	<b>2,405,590</b>
<b>Education &amp; training</b>						
Preschool education	40	54,104	15	44,287	280	143,976
School education	110	106,703	65	370,808	1,070	425,432
Tertiary education	735	1,964,210	460	1,932,714	6,300	3,284,604
Adult, community and other education	2,760	4,332,812	1,435	5,895,029	25,980	11,220,096
Educational support services	130	259,970	95	417,417	990	701,577
<b>Total education &amp; training</b>	<b>3,770</b>	<b>6,717,799</b>	<b>2,075</b>	<b>8,660,255</b>	<b>34,620</b>	<b>15,775,685</b>
<b>Health care &amp; social assistance</b>						
Hospitals	165	1,136,802	130	1,146,075	1,340	1,167,805
Medical services	3,575	50,549,823	3,195	50,657,991	18,100	37,760,747
Pathology and diagnostic imaging services	235	3,932,739	190	2,299,283	1,055	1,784,059
Allied health services	3,650	16,513,005	2,140	12,885,365	26,615	15,948,951
Other health care services	75	176,460	40	169,971	560	362,512
Residential care services	65	1,715,480	40	266,480	505	244,069
Child care services	695	915,052	290	979,233	8,335	1,840,652
Other social assistance services	685	1,472,946	390	1,365,877	7,515	6,351,135
<b>Total health care &amp; social assistance</b>	<b>9,140</b>	<b>76,412,307</b>	<b>6,415</b>	<b>69,770,275</b>	<b>64,025</b>	<b>65,459,930</b>
<b>Arts &amp; recreation services</b>						
Museum operation	25	42,752	5	14,982	200	105,164
Parks and gardens operations	15	32,916	15	103,198	145	488,861
Creative and performing arts activities	4,210	8,826,257	2,105	9,143,637	40,665	30,709,701
Sports and physical recreation activities	330	1,461,040	175	1,353,758	2,415	814,027
Horse and dog racing activities	90	987,047	60	736,594	890	997,914
Amusement and other recreation activities	110	435,290	45	294,878	700	266,923
Gambling activities	100	450,032	80	1,339,655	510	164,481
<b>Total arts &amp; recreation services</b>	<b>4,885</b>	<b>12,235,334</b>	<b>2,490</b>	<b>12,986,702</b>	<b>45,525</b>	<b>33,547,071</b>
<b>Other services</b>						
Automotive repair and maintenance	915	1,275,153	300	1,023,125	9,265	1,793,956
Machinery and equipment repair and maintenance	645	949,671	280	986,322	5,615	1,543,517
Other repair and maintenance	145	149,750	45	194,938	975	252,549
Personal care services	1,550	2,519,374	495	1,692,467	14,125	3,667,264
Funeral, crematorium and cemetery services	75	48,625	30	151,624	1,075	328,211
Other personal services	1,745	5,152,282	780	3,738,914	17,265	5,154,789
Religious services	75	77,894	40	77,608	585	661,391
Civic, professional and other interest group services	615	2,494,599	380	2,363,341	4,195	3,805,831
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	90	2,904,962	55	764,427	355	873,441
<b>Total other services</b>	<b>5,855</b>	<b>15,572,310</b>	<b>2,400</b>	<b>10,992,766</b>	<b>53,455</b>	<b>18,080,949</b>
<b>Other<sup>7</sup></b>	<b>96,495</b>	<b>316,831,042</b>	<b>61,100</b>	<b>314,076,004</b>	<b>650,575</b>	<b>372,948,077</b>
<b>Total all industries</b>	<b>250,295</b>	<b>973,596,013</b>	<b>161,740</b>	<b>941,347,416</b>	<b>1,650,510</b>	<b>1,124,025,117</b>
<b>TOTAL</b>	<b>515,295</b>	<b>1,405,470,806</b>	<b>289,545</b>	<b>1,432,195,867</b>	<b>4,400,785</b>	<b>1,964,104,164</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Cost of managing tax affairs		Non-employer sponsored super contributions		Other deductions	
	no.	\$	no.	\$	no.	\$
<b>Total public administration and safety</b>	<b>10,410</b>	<b>3,146,875</b>	<b>305</b>	<b>5,385,706</b>	<b>900</b>	<b>1,751,394</b>
<b>Education &amp; training</b>						
Preschool education	310	131,890	10	254,798	30	42,575
School education	1,195	350,453	30	448,258	90	148,558
Tertiary education	7,535	3,133,926	330	6,725,791	1,025	2,324,020
Adult, community and other education	32,295	9,848,879	1,175	17,382,261	3,050	5,745,187
Educational support services	1,105	460,102	55	1,436,983	125	233,037
<b>Total education &amp; training</b>	<b>42,440</b>	<b>13,925,250</b>	<b>1,600</b>	<b>26,248,091</b>	<b>4,315</b>	<b>8,493,377</b>
<b>Health care &amp; social assistance</b>						
Hospitals	1,595	879,109	120	2,713,992	465	1,749,372
Medical services	18,970	28,042,208	7,265	230,265,005	11,075	76,763,304
Pathology and diagnostic imaging services	1,220	1,922,886	145	4,608,566	520	3,480,780
Allied health services	31,725	15,492,808	5,305	119,074,602	6,870	19,160,346
Other health care services	640	279,534	30	615,667	115	278,645
Residential care services	605	332,751	30	649,943	60	291,876
Child care services	12,225	2,899,407	555	4,196,898	735	1,762,153
Other social assistance services	9,340	2,971,522	350	7,107,827	835	1,800,544
<b>Total health care &amp; social assistance</b>	<b>76,320</b>	<b>52,820,225</b>	<b>13,800</b>	<b>369,232,500</b>	<b>20,670</b>	<b>105,287,020</b>
<b>Arts &amp; recreation services</b>						
Museum operation	275	102,763	10	226,806	20	27,768
Parks and gardens operations	235	85,674	5	198,856	20	30,337
Creative and performing arts activities	53,610	19,915,269	1,430	29,911,349	4,595	11,168,871
Sports and physical recreation activities	3,995	2,525,315	215	2,643,500	540	1,684,535
Horse and dog racing activities	1,640	816,622	95	1,775,957	215	650,310
Amusement and other recreation activities	1,095	491,752	40	688,173	115	533,313
Gambling activities	725	652,594	155	2,778,368	85	324,212
<b>Total arts &amp; recreation services</b>	<b>61,575</b>	<b>24,589,989</b>	<b>1,955</b>	<b>38,223,009</b>	<b>5,585</b>	<b>14,419,346</b>
<b>Other services</b>						
Automotive repair and maintenance	18,915	6,450,968	1,460	9,266,675	2,920	5,581,405
Machinery and equipment repair and maintenance	8,930	3,124,418	480	4,668,379	1,285	2,545,044
Other repair and maintenance	1,705	578,465	175	1,249,352	190	505,208
Personal care services	24,095	6,516,400	1,610	11,354,227	1,825	3,110,935
Funeral, crematorium and cemetery services	1,295	294,999	15	273,642	80	149,795
Other personal services	25,000	7,452,145	725	8,462,090	2,045	4,092,280
Religious services	595	204,453	10	124,303	50	101,014
Civic, professional and other interest group services	5,595	2,791,185	330	8,368,478	795	2,098,956
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	370	749,537	45	1,166,090	90	448,607
<b>Total other services</b>	<b>86,500</b>	<b>28,162,570</b>	<b>4,840</b>	<b>44,933,236</b>	<b>9,285</b>	<b>18,633,244</b>
<b>Other<sup>7</sup></b>	<b>842,735</b>	<b>392,891,982</b>	<b>37,285</b>	<b>773,610,040</b>	<b>100,350</b>	<b>316,697,145</b>
<b>Total all industries</b>	<b>2,275,355</b>	<b>1,165,585,972</b>	<b>165,075</b>	<b>3,424,383,281</b>	<b>313,530</b>	<b>1,051,560,278</b>
<b>TOTAL</b>	<b>5,671,850</b>	<b>2,017,074,451</b>	<b>181,265</b>	<b>3,840,077,068</b>	<b>591,695</b>	<b>1,700,001,742</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year <sup>1</sup>

#### Part C: Deduction and tax loss items

Industry	Total deductions	
	no.	\$
<b>Total public administration and safety</b>	<b>15,986</b>	<b>55,683,257</b>
<b>Education &amp; training</b>		
Preschool education	530	1,631,824
School education	1,960	6,141,848
Tertiary education	11,714	49,291,376
Adult, community and other education	55,802	164,143,838
Educational support services	1,673	7,434,371
<b>Total education &amp; training</b>	<b>71,679</b>	<b>228,643,257</b>
<b>Health care &amp; social assistance</b>		
Hospitals	2,520	18,246,695
Medical services	35,227	629,570,959
Pathology and diagnostic imaging services	1,809	30,636,739
Allied health services	58,025	309,494,708
Other health care services	998	4,510,509
Residential care services	1,016	5,390,881
Child care services	20,913	35,791,867
Other social assistance services	14,578	50,987,177
<b>Total health care &amp; social assistance</b>	<b>135,086</b>	<b>1,084,629,535</b>
<b>Arts &amp; recreation services</b>		
Museum operation	459	1,373,183
Parks and gardens operations	338	1,539,002
Creative and performing arts activities	89,194	311,319,124
Sports and physical recreation activities	6,409	31,015,923
Horse and dog racing activities	2,647	10,849,274
Amusement and other recreation activities	1,780	6,394,751
Gambling activities	1,221	7,203,962
<b>Total arts &amp; recreation services</b>	<b>102,048</b>	<b>369,695,219</b>
<b>Other services</b>		
Automotive repair and maintenance	29,570	85,072,427
Machinery and equipment repair and maintenance	15,186	47,034,870
Other repair and maintenance	2,777	6,376,131
Personal care services	41,259	82,278,559
Funeral, crematorium and cemetery services	2,464	6,358,553
Other personal services	42,488	111,413,116
Religious services	993	3,781,271
Civic, professional and other interest group services	9,267	42,609,803
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	573	8,367,926
<b>Total other services</b>	<b>144,577</b>	<b>393,292,656</b>
<b>Other<sup>7</sup></b>	<b>1,450,515</b>	<b>5,014,239,362</b>
<b>Total all industries</b>	<b>3,857,679</b>	<b>15,897,754,173</b>
<b>TOTAL</b>	<b>9,944,569</b>	<b>29,746,525,237</b>